

EXHIBIT A



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Official Committee of Unsecured Creditors
Circuit City Stores Inc.

April 23, 2010

Our Matter: T973346
Re: InterTAN - Official Committee of Unsecured Creditors

TO OUR FEE:

For Professional Services:	\$282,341.00
GST	\$14,117.05
Total Fees and Taxes:	\$296,458.05

DISBURSEMENTS:

Nil

TOTAL INVOICE BALANCE

\$296,458.05

GOWLING LAFLEUR HENDERSON LLP

A handwritten signature in black ink, appearing to read "E. Patrick Shea".

PER: _____
E. Patrick Shea



November 2009

Date	TK Name	Billed Amt	Bl Hrs	Narrative
11/03/2009	Cohen, D F W.	\$362.50	0.5	Attendance to correspondence to P. Shea;
11/03/2009	Cohen, D F W.	\$1,595.00	2.2	Telephone call to J. Pomerantz with respect to withholding tax issues;
11/03/2009	Shea, Patrick	\$287.50	0.5	Attendance to correspondence with D Cohen
11/04/2009	Cohen, D F W.	\$1,450.00	2.0	Attendance to correspondence to Osler and telephone call with M. Wasserman and multiple correspondences with J. Pomerantz;
11/04/2009	Cohen, D F W.	\$580.00	0.8	Email to and discussion with A. Gupta
11/04/2009	Cohen, D F W.	\$1,522.50	2.1	Correspondence to M. Wasserman and Skadden (multiple) re tax issues and coordinated conference call
11/04/2009	Gupta, Ash	\$600.00	0.8	Discussions with D. Cohen regarding Circuit City;
11/04/2009	Gupta, Ash	\$600.00	0.8	Attendance on conference call regarding proposed reorganization;
11/04/2009	Gupta, Ash	\$525.00	0.7	Follow-up call with counsel to creditors committee;
11/04/2009	Gupta, Ash	\$2,175.00	2.9	Reviewing and researching issues under Canada U.S. treaty regarding various reorganization alternatives;
11/04/2009	Gupta, Ash	\$450.00	0.6	Follow-up discussions with M. Pearlman regarding same;
11/05/2009	Gupta, Ash	\$900.00	1.2	Telephone call with Oslers and PWC regarding proposed Circuit City reorganization;
11/05/2009	Gupta, Ash	\$600.00	0.8	Internal discussions with M. Pearlman;
11/05/2009	Gupta, Ash	\$1,725.00	2.3	Reviewing and researching issues regarding s.116 and Treaty eligibility and considering interpretation issues re same;
11/05/2009	Gupta, Ash	\$1,650.00	2.2	Reviewing and researching issues regarding FAPI;
11/05/2009	Cohen, D F W.	\$2,320.00	3.2	Attendance to discussions regarding tax issues



				in respect of upstream payment from Intertan Canada to Circuit City and telephone call to client regarding issues
11/05/2009	Cohen, D F W.	\$1,087.50	1.5	Review organizational chart;
11/05/2009	Cohen, D F W.	\$435.00	0.6	Correspondence to J. Pomerantz and to Skadden;
11/05/2009	Cohen, D F W.	\$290.00	0.4	discussion with P. Shea via email and conference call regarding organizational chart and issues;
11/05/2009	Shea, Patrick	\$230.00	0.4	Discussion with D Cohen via e-mail
11/06/2009	Gupta, Ash	\$675.00	0.9	Follow-up discussions with D. Tetreault and M. Wasserman at Oslers regarding tax issues in connection with primary reorganization plan as well as review of alternative reorganizations;
11/06/2009	Gupta, Ash	\$2,850.00	3.8	Reviewing PowerPoint summaries prepared by PWC regarding same;
11/06/2009	Gupta, Ash	\$1,725.00	2.3	Research regarding 5th Protocol and related issues;
11/06/2009	Cohen, D F W.	\$580.00	0.8	Attendance to multiple correspondence to and from A. Gupta;
11/07/2009	Gupta, Ash	\$1,425.00	1.9	Reviewing slide deck of alternative transactions provided by Oslers and PWC;
11/07/2009	Gupta, Ash	\$750.00	1.0	Researching issues regarding treaty application to proposed reorganization;
11/07/2009	Gupta, Ash	\$1,425.00	1.9	Reviewing and researching alternative structures and potential tax consequences;
11/07/2009	Gupta, Ash	\$525.00	0.7	Discussions with M. Pearlman regarding various issues;
11/07/2009	Gupta, Ash	\$375.00	0.5	Follow-up discussions with M. Pearlman regarding same;
11/09/2009	Cohen, D F W.	\$290.00	0.4	Attendance to update to J. Pomerantz and withholding tax analysis;
11/09/2009	Cohen, D F W.	\$362.50	0.5	telephone call and multiple correspondences regarding withholding tax analysis;



11/08/2009	Gupta, Ash	\$675.00	0.9	Researching treaty issues and related case law regarding alternative structures proposed by Oslers and PWC;
11/08/2009	Gupta, Ash	\$300.00	0.4	Internal discussions with M. Pearlman regarding alternative structures proposed by Oslers and PWC;
11/08/2009	Gupta, Ash	\$1,875.00	2.5	Considering issues regarding application of Canada-U.S. Treaty in connection with liquidating trust;
11/09/2009	Gupta, Ash	\$450.00	0.6	Telephone conference call with Oslers and PWC regarding proposed next steps;
11/09/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions with M. Pearlman regarding next steps;
11/09/2009	Gupta, Ash	\$1,500.00	2.0	Reviewing CRA technical documents and advance rulings in respect of similar issues;
11/09/2009	Gupta, Ash	\$1,125.00	1.5	Reviewing alternative structures identified by Oslers;
11/10/2009	Cohen, D F W.	\$507.50	0.7	Attendance to correspondence to client and to A. Gupta with respect to withholding tax analysis;
11/10/2009	Gupta, Ash	\$375.00	0.5	Reviewing proposed tax ruling forwarded by Oslers;
11/10/2009	Gupta, Ash	\$300.00	0.4	Follow-up conference call with Oslers and PWC regarding same;
11/10/2009	Gupta, Ash	\$450.00	0.6	Reviewing liquidating trust agreement;
11/10/2009	Gupta, Ash	\$600.00	0.8	Internal conference call regarding status update on various issues;
11/10/2009	Gupta, Ash	\$900.00	1.2	Numerous follow-up discussions with M. Pearlman regarding same;
11/10/2009	Gupta, Ash	\$1,500.00	2.0	Research and review Canada-U.S. Treaty Protocol issues;
11/11/2009	Gupta, Ash	\$450.00	0.6	Telephone conference call with PWC and Oslers regarding status update;
11/11/2009	Gupta, Ash	\$3,600.00	4.8	Discussions regarding and follow-up detailed review of liquidating trust arrangement with



				respect to Canadian characterization;
11/11/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions with Oslers regarding settlement of factual check list to confirm treaty eligibility for liquidating trust structure;
11/12/2009	Monteith, Laura	\$32.50	0.1	Email from A. Gupta re tax issues;
11/12/2009	Monteith, Laura	\$292.50	0.9	Read and reviewed liquidating trust agreement
11/12/2009	Monteith, Laura	292.50	0.9	Reviewed email from A. Gupta regarding file and discussion with A. Gupta regarding file;
11/12/2009	Gupta, Ash	\$3,375.00	4.5	Reviewing draft plan documents;
11/12/2009	Gupta, Ash	\$450.00	0.6	Internal discussions regarding draft plan documents;
11/12/2009	Gupta, Ash	\$375.00	0.5	Follow-up discussions with Lloyd Sparling at PWC regarding status;
11/12/2009	Gupta, Ash	\$975.00	1.3	Reviewing issues regarding characterization of liquidating trust;
11/12/2009	Gupta, Ash	\$450.00	0.6	Internal discussions regarding characterization of liquidating trust;
11/12/2009	Cohen, D F W.	\$72.50	0.1	Attendance to review correspondence from A. Gupta to J. Pomerantz;
11/13/2009	Cohen, D F W.	\$580.00	0.8	Attendance to review disclosure statement;
11/13/2009	Gupta, Ash	\$1,200.00	1.6	Reviewing liquidating trust structure and related plan documents;
11/13/2009	Gupta, Ash	\$450.00	0.6	Internal conference call regarding status update on Canadian tax issues;
11/13/2009	Gupta, Ash	\$1,350.00	1.8	Reviewing and researching issues regarding desired amendments to planned documents;
11/13/2009	Gupta, Ash	\$600.00	0.8	Follow-up discussions with various parties;
11/13/2009	Gupta, Ash	\$1,500.00	2.0	Research regarding treaty issues and LOB provisions;
11/13/2009	Monteith, Laura	\$325.00	0.4	Reviewed email from A. Gupta regarding file; and attended telephone conference call with A. Gupta regarding file;



11/13/2009	Monteith, Laura	\$325.00	1.0	Conducted research;
11/14/2009	Gupta, Ash	\$1,275.00	1.7	Preparing checklist of facts regarding determination of viability of liquidating trust structure;
11/14/2009	Gupta, Ash	\$375.00	0.5	Internal discussions regarding viability of liquidating trust structure;
11/14/2009	Gupta, Ash	\$2,850.00	3.8	Follow-up research regarding availability of liquidating trust structure;
11/14/2009	Cohen, D F W.	\$145.00	0.2	Attendance to review correspondence to PricewaterhouseCoopers and Oslers;
11/15/2009	Gupta, Ash	\$1,125	1.5	Attendance to conference call with D. Cohen;
11/15/2009	Monteith, Laura	\$260.00	0.8	Reviewed emails regarding file;
11/15/2009	Monteith, Laura	\$130.00	0.4	Reviewed agreements regarding file and conducted research;
11/15/2009	Monteith, Laura	\$487.50	1.5	Attended telephone conference call with all parties;
11/15/2009	Cohen, D F W.	\$1,087.50	1.5	Attendance to conference call and pre-call with A. Gupta;
11/15/2009	Gupta, Ash	\$2,850.00	3.8	Various internal discussions regarding proposed tax reorganization;
11/15/2009	Gupta, Ash	\$2,025.00	2.7	Considering issues regarding Canada-U.S. Treaty;
11/15/2009	Gupta, Ash	\$225.00	0.3	Internal conference call regarding same;
11/16/2009	Gupta, Ash	\$600.00	0.8	Discussions with PWC and Oslers regarding various issues;
11/16/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding same;
11/16/2009	Gupta, Ash	\$750.00	1.0	Telephone discussions with U.S. counsel regarding same;
11/16/2009	Gupta, Ash	\$2,775.00	3.7	Analysis regarding tax reorganization and treaty issues;
11/17/2009	Cohen, D F W.	\$217.50	0.3	Attendance to discussions regarding PWC and Osler progress;



11/17/2009	Gupta, Ash	\$2,925.00	3.9	Research and review regarding various issues in connection with alternative interpretations of various Ruling aspects;
11/17/2009	Gupta, Ash	\$1,350.00	1.8	Reviewing CRA documents and publications regarding same;
11/17/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding same;
11/17/2009	Gupta, Ash	\$225.00	0.3	Telephone discussions with PWC regarding same;
11/18/2009	Bussmann, Michael	\$250.00	0.4	Discussion with A. Gupta and C. Burley regarding interpretation of the applicable tax treaty
11/18/2009	Monteith, Laura	\$1,917.50	2.1	Conducted research regarding tax issues; ; conducted research; drafted and revised memorandum regarding tax issues; telephone discussion with A. Gupta;
11/18/2009	Monteith, Laura	\$422.50	1.3	Drafted memorandum regarding tax issues; attended meeting with A. Gupta to discuss file and tax issues;
11/18/2009	Monteith, Laura	\$97.50	0.3	Revised memorandum;
11/18/2009	Monteith, Laura	\$97.50	0.3	Emails to and from A. Gupta regarding memorandum;
11/18/2009	Monteith, Laura	\$162.50	0.5	Attended telephone conference with A. Gupta and clients;
11/18/2009	Burley, Craig W.	\$129.00	0.3	Internal discussion with A. Gupta and M. Bussmann re tax and treaty issues;
11/18/2009	Gupta, Ash	\$450.00	0.6	Internal discussions regarding various issues;
11/18/2009	Gupta, Ash	\$750.00	1.0	Lengthy telephone conference call with D. Tetrault at Oslers and L. Sparling at PWC regarding same;
11/18/2009	Gupta, Ash	\$600.00	0.8	Conference call (internal) in connection with same;
11/18/2009	Gupta, Ash	\$3,525.00	4.7	Research and review regarding follow-up issues;
11/19/2009	Cohen, D F W.	\$725.00	1.0	Attendance to call re tax-related issues;



11/19/2009	Monteith, Laura	\$422.50	1.3	Attending telephone conference call with A. Gupta and clients and discussion with A. Gupta regarding file and memorandum for client;
11/19/2009	Gupta, Ash	\$975.00	1.3	All-hands conference call regarding various tax issues;
11/19/2009	Gupta, Ash	\$600.00	0.8	Follow-up internal telephone call with J. Pomerantz;
11/19/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions with PWC regarding memorandum issues;
11/19/2009	Gupta, Ash	\$2,250.00	3.0	Considering internal memoranda issues;
11/19/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding memorandum issues;
11/21/2009	Gupta, Ash	\$225.00	0.3	Telephone discussion with L. Sparling regarding next steps;
11/21/2009	Gupta, Ash	\$375.00	0.5	Reviewing CRA issues regarding treaty interpretation;
11/21/2009	Gupta, Ash	\$300.00	0.4	Follow-up internal discussions regarding summary memorandum;
11/21/2009	Gupta, Ash	\$600.00	0.8	Considering issues in connection with treaty interpretation and discussion with L. Monteith;
11/21/2009	Gupta, Ash	\$150.00	0.2	Follow-up discussions with J. Pomeranz regarding treaty interpretation;
11/23/2009	Monteith, Laura	\$455.00	1.4	Drafted memorandum for client regarding tax issues and discussion with A. Gupta regarding treaty;
11/23/2009	Gupta, Ash	\$1,875.00	2.5	Reviewing final ruling forwarded from PWC;
11/23/2009	Gupta, Ash	\$375.00	0.5	Internal discussions regarding final ruling forwarded from PWC;
11/23/2009	Gupta, Ash	\$1,050.00	1.4	Reviewing analysis portion regarding same;
11/23/2009	Gupta, Ash	\$450.00	0.6	Follow-up discussions with CRA on no-names basis regarding certain filing positions;
11/23/2009	Gupta, Ash	\$600.00	0.8	Follow-up internal e-mail regarding discussions with CRA;

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11/23/2009	Cohen, D F W.	\$870.00	1.2	Review correspondence from A. Gupta and J. Pomerantz;
11/23/2009	Cohen, D F W.	\$362.50	0.5	Call with A. Gutpa for update and review correspondence re final ruling from PWC;
11/24/2009	Monteith, Laura	\$130.00	0.4	Discussion with A. Gupta regarding memorandum for client and reviewed client documents;
11/24/2009	Gupta, Ash	\$450.00	0.6	Telephone discussion with L. Sparling at PWC regarding tax ruling;
11/24/2009	Gupta, Ash	\$300.00	0.4	Internal discussions regarding same;
11/24/2009	Gupta, Ash	\$1,575.00	2.1	Reviewing issues in connection with Canada-U.S. Treaty protocol issues;
11/24/2009	Gupta, Ash	\$375.00	0.5	Follow-up discussions with L. Sparling regarding same;
11/27/2009	Monteith, Laura	\$585.00	1.8	Read and reviewed Ruling request; drafting memorandum regarding tax issues;
11/29/2009	Monteith, Laura	\$1,105.00	3.4	Drafting memorandum regarding tax issues and reading and reviewing Ruling request;
11/30/2009	Cohen, D F W.	\$580.00	0.8	Correspondence and call with A. Gupta and. Pomerantz;
11/30/2009	Gupta, Ash	\$225.00	0.3	Telephone discussions with L. Sparling and PWC;
11/30/2009	Gupta, Ash	\$375.00	0.5	Internal e-mails to J. Pomerantz regarding treaty interpretation issues;
11/30/2009	Gupta, Ash	\$750.00	1.0	Reviewing CRA position point regarding treaty interpretation issues;
11/30/2009	Monteith, Laura	\$858.00	1.8	Drafting and revising memorandum regarding tax issues;
11/30/2009	Monteith, Laura	\$130.00	0.4	Conducting research; reading and reviewing ruling request;
11/30/2009	Monteith, Laura	\$195.00	0.6	Drafting and revising memorandum;
TOTAL		\$110,692.00	158.7	



December 2009

Date	TK Name	Billed Amt	BJ Hrs	Narrative
12/01/2009	Monteith, Laura	\$910.00	2.8	Conducting research, drafting and revising memorandum regarding tax issues;
12/01/2009	Monteith, Laura	\$65.00	0.2	Email to A. Gupta regarding tax issues
12/01/2009	Gupta, Ash	\$750.00	1.0	Internal discussions with L. Monteith regarding rulings issues;
12/01/2009	Gupta, Ash	\$1,350.00	1.8	Reviewing non-resident trust analysis;
12/01/2009	Gupta, Ash	\$225.00	0.3	Discussions with Lloyd Sparling of PWC;
12/01/2009	Gupta, Ash	\$375.00	0.5	Follow-up internal discussions regarding timing issues and non-resident trust analysis;
12/02/2009	Gupta, Ash	\$375.00	0.3	Telephone discussions with PWC regarding timing issues;
12/02/2009	Gupta, Ash	\$1,500.00	2.0	Internal discussions regarding PWC analysis;
12/02/2009	Gupta, Ash	\$225.00	0.3	Telephone call with D. Tetreault of Oslers regarding status update issues;
12/03/2009	Gupta, Ash	\$450.00	0.6	Discussions with McCarthy Tetrault and PWC regarding various matters;
12/03/2009	Gupta, Ash	\$900.00	1.2	Considering timing issues regarding CRA ruling;
12/03/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding CRA ruling;
12/04/2009	Shea, Patrick	\$2,357.50	4.1	Engaged re preparation of fee application including reviewing docket entries and placing into categories for the purposes of application;
12/05/2009	Shea, Patrick	\$1,667.50	2.9	Engaged re preparation of fee application including affidavit;
12/14/2009	Monteith, Laura	\$32.50	0.1	Receiving and reviewing email from G. Lazarus and reviewing client document;
12/14/2009	Gupta, Ash	\$3,000.00	0.4	Telephone discussion with L. Sparling regarding next steps;
12/14/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions regarding next steps;



12/14/2009	Gupta, Ash	\$450.00	0.6	Reviewing Ruling details;
12/14/2009	Gupta, Ash	\$375.00	0.5	Internal discussions regarding Ruling details;
TOTAL		\$15,907.50	20.8	

January 2010

Date	TK Name	Bill Amt	Bill Hrs	Narrative
01/04/2010	Gupta, Ash	\$320.00	0.4	Telephone discussion with L. Sparling;
01/04/2010	Gupta, Ash	\$1,120.00	1.4	Reviewing Ruling steps;
01/04/2010	Gupta, Ash	\$800.00	1.0	Internal discussions re Ruling steps;
01/05/2010	Gupta, Ash	\$2,560.00	3.2	Reviewing issues re treaty interpretation;
01/05/2010	Gupta, Ash	\$800.00	1.0	Reviewing deemed disposition issues;
01/05/2010	Gupta, Ash	\$480.00	0.6	Preparation for CRA call;
01/06/2010	Gupta, Ash	\$640.00	0.80	Follow-up internal discussions re treaty issues;
01/08/2010	Gupta, Ash	\$2080.00	2.6	Preparation for internal call;
01/08/2010	Gupta, Ash	\$320.00	0.4	Telephone call with CRA re status update;
01/08/2010	Gupta, Ash	\$1,440.00	1.8	Follow-up discussion and e-mail top J. Pomerantz;
01/12/2010	Gupta, Ash	\$1,200.00	1.5	Research re PUC preservation issues;
01/12/2010	Gupta, Ash	\$1,200.00	1.5	Reviewing reorganization mechanics and application of Treaty benefits issues;
01/12/2010	Gupta, Ash	\$240.00	0.3	Internal discussions re same;
01/18/2010	Gupta, Ash	\$480.00	0.60	Discussions with L. Sparling re timing of steps;
01/25/2010	Gupta, Ash	\$1,120.00	1.4	Reviewing reorganization mechanics;
01/25/2010	Gupta, Ash	\$1,200.00	1.5	Reviewing timing of steps;
01/25/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing details re steps;
01/25/2010	Gupta, Ash	\$240.00	0.3	Internal discussions re same;
01/27/2010	Gupta, Ash	\$640.00	0.8	Reviewing preliminary comments from CRA;

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01/27/2010	Gupta, Ash	\$1,040.00	1.8	Reviewing steps details and comments re same;
01/28/2010	Gupta, Ash	\$800.00	1.0	Discussions with L. Sparling re Ruling;
01/28/2010	Gupta, Ash	\$1,280.00	1.6	Discussions with J. Pomerantz re Ruling;
01/29/2010	Gupta, Ash	\$400.00	0.5	Considering amalgamation steps;
01/29/2010	Gupta, Ash	\$240.00	0.3	Internal discussions re amalgamation steps;
TOTAL		\$21,680.00	27.6	

February 2010

Date	TK Name	Billed Amt	BI Hrs	Narrative
02/01/2010	Gupta, Ash	\$1,360.00	1.7	Summary email re status to J. Pomerantz;
02/01/2010	Gupta, Ash	\$640.00	0.8	Internal discussion re status of tax-related issues;
02/01/2010	Gupta, Ash	\$1,840.00	2.3	Preparing summary re acquisition of control;
02/02/2010	Gupta, Ash	\$800.00	1.0	Detailed discussions re draft Ruling request;
02/02/2010	Gupta, Ash	\$800.00	1.0	Considering CRA questions and issues;
02/02/2010	Gupta, Ash	\$320.00	0.4	Discussion of "public trading" issue;
02/02/2010	Gupta, Ash	\$400.00	0.5	Treaty analysis re same;
02/02/2010	Gupta, Ash	\$480.00	0.6	Preparation of internal responses;
02/03/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing issues re acquisition of control;
02/03/2010	Gupta, Ash	\$3,600.00	4.5	Reviewing case law and CRA technicals;
02/04/2010	Gupta, Ash	\$1,280.00	1.6	Reviewing and revising internal memo re control issue;
02/04/2010	Gupta, Ash	\$800.00	1.0	Reviewing Liquidating Trust Agreement;
02/08/2010	Gupta, Ash	\$480.00	1.0	Reviewing issues with L. Sparling;
02/08/2010	Gupta, Ash	\$1,600.00	2.0	Considering issues re appointment of monitor and acquisition of control implications;
02/09/2010	Gupta, Ash	\$2,640.00	3.3	Reviewing issues re CRA comments on Draft Ruling;

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02/09/2010	Gupta, Ash	\$400.00	0.5	Internal discussions re same;
02/10/2010	Gupta, Ash	\$1,440.00	1.80	Reviewing issues re order of steps and internal discussions re same;
02/11/2010	Gupta, Ash	\$3,120.00	3.90	Reviewing issues re draft response to CRA;
02/12/2010	Gupta, Ash	\$2,240.00	2.8	Reviewing Draft Ruling delivered by CRA;
02/12/2010	Gupta, Ash	\$400.00	0.5	Internal discussion re same;
02/12/2010	Gupta, Ash	\$400.00	0.5	Telephone discussion with J. Pomerantz re same;
02/15/2010	Gupta, Ash	\$400.00	0.5	Telephone discussion with J. Pomerantz;
02/15/2010	Gupta, Ash	\$2,400.00	3.0	Consideration of tax consequences on acquisition of control;
02/17/2010	Gupta, Ash	\$640.00	0.8	Discussions with CRA re various issues;
02/17/2010	Gupta, Ash	\$2,000.00	2.5	Considering revisions to draft Ruling request;
02/18/2010	Gupta, Ash	\$800.00	1.0	Reviewing revised Ruling request;
02/18/2010	Gupta, Ash	\$2,400.00	3.0	Research re same;
02/19/2010	Gupta, Ash	\$960.00	1.2	Conference call (all) re steps;
02/19/2010	Gupta, Ash	\$1,600.00	2.0	Considering issues re CRA request to add Liquidating Trust as interim step;
02/19/2010	Gupta, Ash	\$640.00	0.8	Considering tax implications or proceeding with or without Ruling;
02/23/2010	Gupta, Ash	\$3,040.00	3.80	Reviewing issues for pre-call with CRA;
02/24/2010	Gupta, Ash	\$2,450.00	3.0	Reviewing PwC comments re draft Ruling;
02/24/2010	Gupta, Ash	\$400.00	0.5	Telephone call with L. Sparling re same;
02/25/2010	Gupta, Ash	\$2,400.00	3.00	Reviewing issues re Liquidating Trust for CRA call;
02/26/2010	Gupta, Ash	\$800.00	1.0	Conference call with CRA;
02/26/2010	Gupta, Ash	\$3,640.00	4.8	Follow-up discussions re same and detailed research based on CRA responses to issues re acquisition of control;



TOTAL **\$50,650.00** **63.9**

March 2010

Date	TK Name	Billed Amt	BI Hrs	Narrative
03/01/2010	Gupta, Ash	\$2,480.00	3.1	Considering issues re modification of Plan;
03/01/2010	Gupta, Ash	\$320.00	0.4	Discussion with L. Sparling;
03/01/2010	Gupta, Ash	\$400.00	0.5	Follow-up discussion with J. Pomerantz;
03/01/2010	Gupta, Ash	\$640.00	0.8	Considering timing issues;
03/02/2010	Gupta, Ash	\$1,760.00	2.2	Reviewing Liquidating Trust Agreement;
03/02/2010	Gupta, Ash	\$640.00	0.8	Considering reordering of steps;
03/02/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing revised Ruling request;
03/04/2010	Gupta, Ash	\$2,880.00	3.6	Reviewing Budget changes re Liquidating Trust as deemed non-resident trust;
03/05/2010	Gupta, Ash	\$2,560.00	3.2	Preparing draft amended Ruling request;
03/08/2010	Gupta, Ash	\$3,040.00	3.8	Reviewing potential issues re CRA response;
03/09/2010	Gupta, Ash	\$160.00	0.2	Attendance to call with D. Cohen;
03/09/2010	Cohen, D F W.	\$145.00	0.2	Attendance to call to A. Gupta;
03/09/2010	Cohen, D F W.	\$145.00	0.2	Prepare for and attendance to telephone call to J. Pomerantz;
03/09/2010	Cohen, D F W.	\$217.50	0.3	Prepare for and attendance ot telephone call to M. Wasserman
03/09/2010	Cohen, D F W.	\$797.50	1.1	Review proposed amalgamation and distribution structure;
03/10/2010	Cohen, D F W.	\$870.00	1.2	Prepare for an attendance to telephone call with M. Wasserman and J. Latham;
03/10/2010	Cohen, D F W.	\$435.00	0.6	Prepare for and participate in telephone call to J. Pomerantz;
03/10/2010	Cohen, D F W.	\$290.00	0.4	Correspondence to J. Pomerantz
03/10/2010	Cohen, D F W.	\$1,667.50	2.3	Review and consider upstreaming strategy;

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03/10/2010	Gupta, Ash	\$800.00	1.0	Attendance at all-parties conference call;
03/18/2010	Gupta, Ash	\$1,200.00	1.5	Preparing back-up memo re CRA
03/18/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing Ruling amendment options;
03/11/2010	Gupta, Ash	\$2,160.00	2.7	Reviewing Rulings issues;
03/18/2010	Gupta, Ash	\$1,200.00	1.5	Various internal discussion re sRuling issues;
03/18/2010	Gupta, Ash	\$640.00	0.8	Discussions with J. Pomerantz re same;
03/15/2010	Gupta, Ash	\$2,400.00	3.0	Revised Ruling request;
03/16/2010	Gupta, Ash	\$1,840.00	2.3	Reviewing Rulings issues;
03/18/2010	Gupta, Ash	\$3,600.00	4.5	Research re Ruling issues
03/16/2010	Cohen, D F W.	\$217.50	0.3	Attendance to correspondence to M. Wasserman;
03/16/2010	Cohen, D F W.	\$290.00	0.4	Review of correspondence from A. Gupta and J. Pomerantz;
03/18/2010	Gupta, Ash	\$3,040.00	3.8	Research of CRA technical documents and jurisprudence re rulings issues;
03/19/2010	Gupta, Ash	\$2,800.00	3.5	Preparing simplified Ruling amendment language;
03/18/2010	Gupta, Ash	\$1,600.00	2.0	Internal discussion re Ruling amendment;
03/22/2010	Cohen, D F W.	\$1,015.00	1.40	Attendance to correspondence from all parties;
03/23/2010	Gupta, Ash	\$3,600.00	4.5	Reviewing Ruling issues;
03/23/2010	Gupta, Ash	\$800.00	1.0	Discussions with L. Sparling;
03/23/2010	Cohen, D F W.	\$4,132.50	3.2	Attendance to draft summary of status for Intertan upstream payment;
03/23/2010	Cohen, D F W.	\$217.50	0.3	Call with client and consideration of all steps and order of steps;
03/23/2010	Cohen, D F W.	\$362.50	0.5	To correspondence regarding the order of steps;
03/23/2010	Cohen, D F W.	\$435.00	0.6	Prepare for and attend call with Osler, Goodman and the client

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03/24/2010	Gupta, Ash	\$4,000.00	5.0	Reviewing acquisition of control issues;
03/24/2010	Gupta, Ash	\$400.00	0.5	Telephone discussion with CRA;
03/24/2010	Gupta, Ash	\$800.00	1.0	Follow-up discussion with CRA;
03/24/2010	Cohen, D F W.	\$217.50	0.5	Attendance to correspondence to and from J. Pomerantz;
03/24/2010	Cohen, D F W.	\$870.00	1.2	Call with Monitor;
03/24/2010	Cohen, D F W.	\$362.50	0.5	Correspondence to R. Feinstein;
03/25/2010	Gupta, Ash	\$1,600.00	2.0	Preparing "acquisition of control" materials re response to CRA;
03/25/2010	Gupta, Ash	\$560.00	0.7	Emails to J. Pomerantz;
03/25/2010	Gupta, Ash	\$640.00	0.8	Internal discussions re various matters;
03/25/2010	Cohen, D F W.	\$290.00	0.40	Attendance to correspondence to J. Pomerantz and R. Feinstein,
03/26/2010	Gupta, Ash	\$2,240.00	2.8	Reviewing "acquisition of control" research;
03/26/2010	Cohen, D F W.	\$290.00	0.4	Attendance to email to A. Gupta and correspondence from J. Latham;
03/26/2010	Cohen, D F W.	\$217.50	0.30	Attendance to correspondence to J. Latham;
03/26/2010	Cohen, D F W.	\$217.50	0.3	Attendance to correspondence from J. Latham;
03/28/2010	Gupta, Ash	\$3,200.00	4.0	"acquisition of control" research and review;
03/28/2010	Gupta, Ash	\$640.00	0.8	Reviewing LTA;
03/28/2010	Gupta, Ash	\$400.00	0.5	Telephone conversation with P. Shea re status;
03/29/2010	Shea, Patrick	\$300.00	0.5	Telephone conference with A Gupta re status
03/29/2010	Gupta, Ash	\$3,600.00	4.5	Reviewing and revising memo to CRA;
03/29/2010	Gupta, Ash	\$640.00	0.8	Circulating memo to CRA and internal discussions re memo to CRA;
03/29/2010	Cohen, D F W.	\$507.50	0.7	Attendance to review correspondence and discussion with A. Gupta re CRA amended ruling request;
03/30/2010	Shea, Patrick	\$660.00	1.6	Engaged re office conference with D Cohen and engaged re review of slides to update re



				status of tax opinions
03/30/2010	Monteith, Laura	\$829.50	2.1	Conducting research regarding tax issue for A. Gupta;
03/30/2010	Monteith, Laura	\$118.50	0.3	email correspondence with A. Gupta regarding research;
03/30/2010	Monteith, Laura	\$1,106.00	2.8	revising tax memorandum;
03/30/2010	Gupta, Ash	\$2,000.00	2.5	Reviewing and circulating draft CRA memo for comments;
03/30/2010	Cohen, D F W.	\$290.00	0.40	Attendance to review of memo from A. Gupta;
03/31/2010	Cohen, D F W.	\$290.00	0.4	Attendance to correspondence to J. Latham;
03/31/2010	Cohen, D F W.	\$217.50	0.3	To call with J. Pomerantz;
03/31/2010	Cohen, D F W.	\$2,030.00	2.8	To review of correspondence (multiple) and review of revised CRA Memo re acquisition of control;
TOTAL		\$83,411.50	107.7	



Compensation of Professionals

12/04/2009	Shea, Patrick	\$2,357.50	4.1	Engaged re preparation of fee application including reviewing docket entries and placing into categories for the purposes of application;
12/05/2009	Shea, Patrick	\$1,667.50	2.9	Engaged re preparation of fee application including affidavit;
TOTAL		\$4,025.00	7	

Asset Analysis and Recovery

11/03/2009	Cohen, D F W.	\$362.50	0.5	Attendance to correspondence to P. Shea;
11/03/2009	Cohen, D F W.	\$1,595.00	2.2	Telephone call to J. Pomerantz with respect to withholding tax issues;
11/03/2009	Shea, Patrick	\$287.50	0.5	Attendance to correspondence with D Cohen
11/04/2009	Cohen, D F W.	\$1,450.00	2.0	Attendance to correspondence to Osler and telephone call with M. Wasserman and multiple correspondences with J. Pomerantz;
11/04/2009	Cohen, D F W.	\$580.00	0.8	Email to and discussion with A. Gupta
11/04/2009	Cohen, D F W.	\$1,522.50	2.1	Correspondence to M. Wasserman and Skadden (multiple) re tax issues and coordinated conference call
11/04/2009	Gupta, Ash	\$600.00	0.8	Discussions with D. Cohen regarding Circuit City;
11/04/2009	Gupta, Ash	\$600.00	0.8	Attendance on conference call regarding proposed reorganization;
11/04/2009	Gupta, Ash	\$525.00	0.7	Follow-up call with counsel to creditors committee;
11/04/2009	Gupta, Ash	\$2,175.00	2.9	Reviewing and researching issues under Canada U.S. treaty regarding various reorganization alternatives;
11/04/2009	Gupta, Ash	\$450.00	0.6	Follow-up discussions with M. Pearlman regarding same;
11/05/2009	Gupta, Ash	\$900.00	1.2	Telephone call with Oslers and PWC regarding

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				proposed Circuit City reorganization;
11/05/2009	Gupta, Ash	\$600.00	0.8	Internal discussions with M. Pearlman;
11/05/2009	Gupta, Ash	\$1,725.00	2.3	Reviewing and researching issues regarding s.116 and Treaty eligibility and considering interpretation issues re same;
11/05/2009	Gupta, Ash	\$1,650.00	2.2	Reviewing and researching issues regarding FAPI;
11/05/2009	Cohen, D F W.	\$2,320.00	3.2	Attendance to discussions regarding tax issues in respect of upstream payment from Intertan Canada to Circuit City and telephone call to client regarding issues
11/05/2009	Cohen, D F W.	\$1,087.50	1.5	Review organizational chart;
11/05/2009	Cohen, D F W.	\$435.00	0.6	Correspondence to J. Pomerantz and to Skadden;
11/05/2009	Cohen, D F W.	\$290.00	0.4	discussion with P. Shea via email and conference call regarding organizational chart and issues;
11/05/2009	Shea, Patrick	\$230.00	0.4	Discussion with D Cohen via e-mail
11/06/2009	Gupta, Ash	\$675.00	0.9	Follow-up discussions with D. Tetreault and M. Wasserman at Oslers regarding tax issues in connection with primary reorganization plan as well as review of alternative reorganizations;
11/06/2009	Gupta, Ash	\$2,850.00	3.8	Reviewing PowerPoint summaries prepared by PWC regarding same;
11/06/2009	Gupta, Ash	\$1,725.00	2.3	Research regarding 5th Protocol and related issues;
11/06/2009	Cohen, D F W.	\$580.00	0.8	Attendance to multiple correspondence to and from A. Gupta;
11/07/2009	Gupta, Ash	\$1,425.00	1.9	Reviewing slide deck of alternative transactions provided by Oslers and PWC;
11/07/2009	Gupta, Ash	\$750.00	1.0	Researching issues regarding treaty application to proposed reorganization;
11/07/2009	Gupta, Ash	\$1,425.00	1.9	Reviewing and researching alternative structures and potential tax consequences;

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11/07/2009	Gupta, Ash	\$525.00	0.7	Discussions with M. Pearlman regarding various issues;
11/07/2009	Gupta, Ash	\$375.00	0.5	Follow-up discussions with M. Pearlman regarding same;
11/09/2009	Cohen, D F W.	\$290.00	0.4	Attendance to update to J. Pomerantz and withholding tax analysis;
11/09/2009	Cohen, D F W.	\$362.50	0.5	telephone call and multiple correspondences regarding withholding tax analysis;
11/08/2009	Gupta, Ash	\$675.00	0.9	Researching treaty issues and related case law regarding alternative structures proposed by Oslers and PWC;
11/08/2009	Gupta, Ash	\$300.00	0.4	Internal discussions with M. Pearlman regarding alternative structures proposed by Oslers and PWC;
11/08/2009	Gupta, Ash	\$1,875.00	2.5	Considering issues regarding application of Canada-U.S. Treaty in connection with liquidating trust;
11/09/2009	Gupta, Ash	\$450.00	0.6	Telephone conference call with Oslers and PWC regarding proposed next steps;
11/09/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions with M. Pearlman regarding next steps;
11/09/2009	Gupta, Ash	\$1,500.00	2.0	Reviewing CRA technical documents and advance rulings in respect of similar issues;
11/09/2009	Gupta, Ash	\$1,125.00	1.5	Reviewing alternative structures identified by Oslers;
11/10/2009	Cohen, D F W.	\$507.50	0.7	Attendance to correspondence to client and to A. Gupta with respect to withholding tax analysis;
11/10/2009	Gupta, Ash	\$375.00	0.5	Reviewing proposed tax ruling forwarded by Oslers;
11/10/2009	Gupta, Ash	\$300.00	0.4	Follow-up conference call with Oslers and PWC regarding same;
11/10/2009	Gupta, Ash	\$450.00	0.6	Reviewing liquidating trust agreement;
11/10/2009	Gupta, Ash	\$600.00	0.8	Internal conference call regarding status update on various issues;

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11/10/2009	Gupta, Ash	\$900.00	1.2	Numerous follow-up discussions with M. Pearlman regarding same;
11/10/2009	Gupta, Ash	\$1,500.00	2.0	Research and review Canada-U.S. Treaty Protocol issues;
11/11/2009	Gupta, Ash	\$450.00	0.6	Telephone conference call with PWC and Oslers regarding status update;
11/11/2009	Gupta, Ash	\$3,600.00	4.8	Discussions regarding and follow-up detailed review of liquidating trust arrangement with respect to Canadian characterization;
11/11/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions with Oslers regarding settlement of factual check list to confirm treaty eligibility for liquidating trust structure;
11/12/2009	Monteith, Laura	\$32.50	0.1	Email from A. Gupta re tax issues;
11/12/2009	Monteith, Laura	\$292.50	0.9	Read and reviewed liquidating trust agreement
11/12/2009	Monteith, Laura	292.50	0.9	Reviewed email from A. Gupta regarding file and discussion with A. Gupta regarding file;
11/12/2009	Gupta, Ash	\$3,375.00	4.5	Reviewing draft plan documents;
11/12/2009	Gupta, Ash	\$450.00	0.6	Internal discussions regarding draft plan documents;
11/12/2009	Gupta, Ash	\$375.00	0.5	Follow-up discussions with Lloyd Sparling at PWC regarding status;
11/12/2009	Gupta, Ash	\$975.00	1.3	Reviewing issues regarding characterization of liquidating trust;
11/12/2009	Gupta, Ash	\$450.00	0.6	Internal discussions regarding characterization of liquidating trust;
11/12/2009	Cohen, D F W.	\$72.50	0.1	Attendance to review correspondence from A. Gupta to J. Pomerantz;
11/13/2009	Cohen, D F W.	\$580.00	0.8	Attendance to review disclosure statement;
11/13/2009	Gupta, Ash	\$1,200.00	1.6	Reviewing liquidating trust structure and related plan documents;
11/13/2009	Gupta, Ash	\$450.00	0.6	Internal conference call regarding status update on Canadian tax issues;
11/13/2009	Gupta, Ash	\$1,350.00	1.8	Reviewing and researching issues regarding



				desired amendments to planned documents;
11/13/2009	Gupta, Ash	\$600.00	0.8	Follow-up discussions with various parties;
11/13/2009	Gupta, Ash	\$1,500.00	2.0	Research regarding treaty issues and LOB provisions;
11/13/2009	Monteith, Laura	\$325.00	0.4	Reviewed email from A. Gupta regarding file; and attended telephone conference call with A. Gupta regarding file;
11/13/2009	Monteith, Laura	\$325.00	1.0	Conducted research;
11/14/2009	Gupta, Ash	\$1,275.00	1.7	Preparing checklist of facts regarding determination of viability of liquidating trust structure;
11/14/2009	Gupta, Ash	\$375.00	0.5	Internal discussions regarding viability of liquidating trust structure;
11/14/2009	Gupta, Ash	\$2,850.00	3.8	Follow-up research regarding availability of liquidating trust structure;
11/14/2009	Cohen, D F W.	\$145.00	0.2	Attendance to review correspondence to PricewaterhouseCoopers and Oslers;
11/15/2009	Gupta, Ash	\$1,125	1.5	Attendance to conference call with D. Cohen;
11/15/2009	Monteith, Laura	\$260.00	0.8	Reviewed emails regarding file;
11/15/2009	Monteith, Laura	\$130.00	0.4	Reviewed agreements regarding file and conducted research;
11/15/2009	Monteith, Laura	\$487.50	1.5	Attended telephone conference call with all parties;
11/15/2009	Cohen, D F W.	\$1,087.50	1.5	Attendance to conference call and pre-call with A. Gupta;
11/15/2009	Gupta, Ash	\$2,850.00	3.8	Various internal discussions regarding proposed tax reorganization;
11/15/2009	Gupta, Ash	\$2,025.00	2.7	Considering issues regarding Canada-U.S. Treaty;
11/15/2009	Gupta, Ash	\$225.00	0.3	Internal conference call regarding same;
11/16/2009	Gupta, Ash	\$600.00	0.8	Discussions with PWC and Oslers regarding various issues;

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11/16/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding same;
11/16/2009	Gupta, Ash	\$750.00	1.0	Telephone discussions with U.S. counsel regarding same;
11/16/2009	Gupta, Ash	\$2,775.00	3.7	Analysis regarding tax reorganization and treaty issues;
11/17/2009	Cohen, D F W.	\$217.50	0.3	Attendance to discussions regarding PWC and Osler progress;
11/17/2009	Gupta, Ash	\$2,925.00	3.9	Research and review regarding various issues in connection with alternative interpretations of various Ruling aspects;
11/17/2009	Gupta, Ash	\$1,350.00	1.8	Reviewing CRA documents and publications regarding same;
11/17/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding same;
11/17/2009	Gupta, Ash	\$225.00	0.3	Telephone discussions with PWC regarding same;
11/18/2009	Bussmann, Michael	\$250.00	0.4	Discussion with A. Gupta and C. Burley regarding interpretation of the applicable tax treaty
11/18/2009	Monteith, Laura	\$1,917.50	2.1	Conducted research regarding tax issues; ; conducted research; drafted and revised memorandum regarding tax issues; telephone discussion with A. Gupta;
11/18/2009	Monteith, Laura	\$422.50	1.3	Drafted memorandum regarding tax issues; attended meeting with A. Gupta to discuss file and tax issues;
11/18/2009	Monteith, Laura	\$97.50	0.3	Revised memorandum;
11/18/2009	Monteith, Laura	\$97.50	0.3	Emails to and from A. Gupta regarding memorandum;
11/18/2009	Monteith, Laura	\$162.50	0.5	Attended telephone conference with A. Gupta and clients;
11/18/2009	Burley, Craig W.	\$129.00	0.3	Internal discussion with A. Gupta and M. Bussmann re tax and treaty issues;
11/18/2009	Gupta, Ash	\$450.00	0.6	Internal discussions regarding various issues;
11/18/2009	Gupta, Ash	\$750.00	1.0	Lengthy telephone conference call with D.



				Tetrault at Oslers and L. Sparling at PWC regarding same;
11/18/2009	Gupta, Ash	\$600.00	0.8	Conference call (internal) in connection with same;
11/18/2009	Gupta, Ash	\$3,525.00	4.7	Research and review regarding follow-up issues;
11/19/2009	Cohen, D F W.	\$725.00	1.0	Attendance to call re tax-related issues;
11/19/2009	Monteith, Laura	\$422.50	1.3	Attending telephone conference call with A. Gupta and clients and discussion with A. Gupta regarding file and memorandum for client;
11/19/2009	Gupta, Ash	\$975.00	1.3	All-hands conference call regarding various tax issues;
11/19/2009	Gupta, Ash	\$600.00	0.8	Follow-up internal telephone call with J. Pomerantz;
11/19/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions with PWC regarding memorandum issues;
11/19/2009	Gupta, Ash	\$2,250.00	3.0	Considering internal memoranda issues;
11/19/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding memorandum issues;
11/21/2009	Gupta, Ash	\$225.00	0.3	Telephone discussion with L. Sparling regarding next steps;
11/21/2009	Gupta, Ash	\$375.00	0.5	Reviewing CRA issues regarding treaty interpretation;
11/21/2009	Gupta, Ash	\$300.00	0.4	Follow-up internal discussions regarding summary memorandum;
11/21/2009	Gupta, Ash	\$600.00	0.8	Considering issues in connection with treaty interpretation and discussion with L. Monteith;
11/21/2009	Gupta, Ash	\$150.00	0.2	Follow-up discussions with J. Pomeranz regarding treaty interpretation;
11/23/2009	Monteith, Laura	\$455.00	1.4	Drafted memorandum for client regarding tax issues and discussion with A. Gupta regarding treaty;
11/23/2009	Gupta, Ash	\$1,875.00	2.5	Reviewing final ruling forwarded from PWC;

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11/23/2009	Gupta, Ash	\$375.00	0.5	Internal discussions regarding final ruling forwarded from PWC;
11/23/2009	Gupta, Ash	\$1,050.00	1.4	Reviewing analysis portion regarding same;
11/23/2009	Gupta, Ash	\$450.00	0.6	Follow-up discussions with CRA on no-names basis regarding certain filing positions;
11/23/2009	Gupta, Ash	\$600.00	0.8	Follow-up internal e-mail regarding discussions with CRA;
11/23/2009	Cohen, D F W.	\$870.00	1.2	Review correspondence from A. Gupta and J. Pomerantz;
11/23/2009	Cohen, D F W.	\$362.50	0.5	Call with A. Gupta for update and review correspondence re final ruling from PWC;
11/24/2009	Monteith, Laura	\$130.00	0.4	Discussion with A. Gupta regarding memorandum for client and reviewed client documents;
11/24/2009	Gupta, Ash	\$450.00	0.6	Telephone discussion with L. Sparling at PWC regarding tax ruling;
11/24/2009	Gupta, Ash	\$300.00	0.4	Internal discussions regarding same;
11/24/2009	Gupta, Ash	\$1,575.00	2.1	Reviewing issues in connection with Canada-U.S. Treaty protocol issues;
11/24/2009	Gupta, Ash	\$375.00	0.5	Follow-up discussions with L. Sparling regarding same;
11/27/2009	Monteith, Laura	\$585.00	1.8	Read and reviewed Ruling request; drafting memorandum regarding tax issues;
11/29/2009	Monteith, Laura	\$1,105.00	3.4	Drafting memorandum regarding tax issues and reading and reviewing Ruling request;
11/30/2009	Cohen, D F W.	\$580.00	0.8	Correspondence and call with A. Gupta and Pomerantz;
11/30/2009	Gupta, Ash	\$225.00	0.3	Telephone discussions with L. Sparling and PWC;
11/30/2009	Gupta, Ash	\$375.00	0.5	Internal e-mails to J. Pomerantz regarding treaty interpretation issues;
11/30/2009	Gupta, Ash	\$750.00	1.0	Reviewing CRA position point regarding treaty interpretation issues;



11/30/2009	Monteith, Laura	\$858.00	1.8	Drafting and revising memorandum regarding tax issues;
11/30/2009	Monteith, Laura	\$130.00	0.4	Conducting research; reading and reviewing ruling request;
11/30/2009	Monteith, Laura	\$195.00	0.6	Drafting and revising memorandum;
12/01/2009	Monteith, Laura	\$910.00	2.8	Conducting research, drafting and revising memorandum regarding tax issues;
12/01/2009	Monteith, Laura	\$65.00	0.2	Email to A. Gupta regarding tax issues
12/01/2009	Gupta, Ash	\$750.00	1.0	Internal discussions with L. Monteith regarding rulings issues;
12/01/2009	Gupta, Ash	\$1,350.00	1.8	Reviewing non-resident trust analysis;
12/01/2009	Gupta, Ash	\$225.00	0.3	Discussions with Lloyd Sparling of PWC;
12/01/2009	Gupta, Ash	\$375.00	0.5	Follow-up internal discussions regarding timing issues and non-resident trust analysis;
12/02/2009	Gupta, Ash	\$375.00	0.3	Telephone discussions with PWC regarding timing issues;
12/02/2009	Gupta, Ash	\$1,500.00	2.0	Internal discussions regarding PWC analysis;
12/02/2009	Gupta, Ash	\$225.00	0.3	Telephone call with D. Tetreault of Oslers regarding status update issues;
12/03/2009	Gupta, Ash	\$450.00	0.6	Discussions with McCarthy Tetreault and PWC regarding various matters;
12/03/2009	Gupta, Ash	\$900.00	1.2	Considering timing issues regarding CRA ruling;
12/03/2009	Gupta, Ash	\$600.00	0.8	Internal discussions regarding CRA ruling;
12/14/2009	Monteith, Laura	\$32.50	0.1	Receiving and reviewing email from G. Lazarus and reviewing client document;
12/14/2009	Gupta, Ash	\$3,000.00	0.4	Telephone discussion with L. Sparling regarding next steps;
12/14/2009	Gupta, Ash	\$300.00	0.4	Follow-up discussions regarding next steps;
12/14/2009	Gupta, Ash	\$450.00	0.6	Reviewing Ruling details;
12/14/2009	Gupta, Ash	\$375.00	0.5	Internal discussions regarding Ruling details;

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01/04/2010	Gupta, Ash	\$320.00	0.4	Telephone discussion with L. Sparling;
01/04/2010	Gupta, Ash	\$1,120.00	1.4	Reviewing Ruling steps;
01/04/2010	Gupta, Ash	\$800.00	1.0	Internal discussions re Ruling steps;
01/05/2010	Gupta, Ash	\$2,560.00	3.2	Reviewing issues re treaty interpretation;
01/05/2010	Gupta, Ash	\$800.00	1.0	Reviewing deemed disposition issues;
01/05/2010	Gupta, Ash	\$480.00	0.6	Preparation for CRA call;
01/06/2010	Gupta, Ash	\$640.00	0.80	Follow-up internal discussions re treaty issues;
01/08/2010	Gupta, Ash	\$2080.00	2.6	Preparation for internal call;
01/08/2010	Gupta, Ash	\$320.00	0.4	Telephone call with CRA re status update;
01/08/2010	Gupta, Ash	\$1,440.00	1.8	Follow-up discussion and e-mail to J. Pomerantz;
01/12/2010	Gupta, Ash	\$1,200.00	1.5	Research re PUC preservation issues;
01/12/2010	Gupta, Ash	\$1,200.00	1.5	Reviewing reorganization mechanics and application of Treaty benefits issues;
01/12/2010	Gupta, Ash	\$240.00	0.3	Internal discussions re same;
01/18/2010	Gupta, Ash	\$480.00	0.6	Discussions with L. Sparling re timing of steps;
01/25/2010	Gupta, Ash	\$1,120.00	1.4	Reviewing reorganization mechanics;
01/25/2010	Gupta, Ash	\$1,200.00	1.5	Reviewing timing of steps;
01/25/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing details re steps;
01/25/2010	Gupta, Ash	\$240.00	0.3	Internal discussions re same;
01/27/2010	Gupta, Ash	\$640.00	0.8	Reviewing preliminary comments from CRA;
01/27/2010	Gupta, Ash	\$1,040.00	1.8	Reviewing steps details and comments re same;
01/28/2010	Gupta, Ash	\$800.00	1.0	Discussions with L. Sparling re Ruling;
01/28/2010	Gupta, Ash	\$1,280.00	1.6	Discussions with J. Pomerantz re Ruling;
01/29/2010	Gupta, Ash	\$400.00	0.5	Considering amalgamation steps;
01/29/2010	Gupta, Ash	\$240.00	0.3	Internal discussions re amalgamation steps;
02/01/2010	Gupta, Ash	\$1,360.00	1.7	Summary email re status to J. Pomerantz;

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02/01/2010	Gupta, Ash	\$640.00	0.8	Internal discussion re status of tax-related issues;
02/01/2010	Gupta, Ash	\$1,840.00	2.3	Preparing summary re acquisition of control;
02/02/2010	Gupta, Ash	\$800.00	1.0	Detailed discussions re draft Ruling request;
02/02/2010	Gupta, Ash	\$800.00	1.0	Considering CRA questions and issues;
02/02/2010	Gupta, Ash	\$320.00	0.4	Discussion of "public trading" issue;
02/02/2010	Gupta, Ash	\$400.00	0.5	Treaty analysis re same;
02/02/2010	Gupta, Ash	\$480.00	0.6	Preparation of internal responses;
02/03/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing issues re acquisition of control;
02/03/2010	Gupta, Ash	\$3,600.00	4.5	Reviewing case law and CRA technicals;
02/04/2010	Gupta, Ash	\$1,280.00	1.6	Reviewing and revising internal memo re control issue;
02/04/2010	Gupta, Ash	\$800.00	1.0	Reviewing Liquidating Trust Agreement;
02/08/2010	Gupta, Ash	\$480.00	1.0	Reviewing issues with L. Sparling;
02/08/2010	Gupta, Ash	\$1,600.00	2.0	Considering issues re appointment of monitor and acquisition of control implications;
02/09/2010	Gupta, Ash	\$2,640.00	3.3	Reviewing issues re CRA comments on Draft Ruling;
02/09/2010	Gupta, Ash	\$400.00	0.5	Internal discussions re same;
02/10/2010	Gupta, Ash	\$1,440.00	1.8	Reviewing issues re order of steps and internal discussions re same;
02/11/2010	Gupta, Ash	\$3,120.00	3.9	Reviewing issues re draft response to CRA;
02/12/2010	Gupta, Ash	\$2,240.00	2.8	Reviewing Draft Ruling delivered by CRA;
02/12/2010	Gupta, Ash	\$400.00	0.5	Internal discussion re same;
02/12/2010	Gupta, Ash	\$400.00	0.5	Telephone discussion with J. Pomerantz re same;
02/15/2010	Gupta, Ash	\$400.00	0.5	Telephone discussion with J. Pomerantz;
02/15/2010	Gupta, Ash	\$2,400.00	3.0	Consideration of tax consequences on acquisition of control;

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02/17/2010	Gupta, Ash	\$640.00	0.8	Discussions with CRA re various issues;
02/17/2010	Gupta, Ash	\$2,000.00	2.5	Considering revisions to draft Ruling request;
02/18/2010	Gupta, Ash	\$800.00	1.0	Reviewing revised Ruling request;
02/18/2010	Gupta, Ash	\$2,400.00	3.0	Research re same;
02/19/2010	Gupta, Ash	\$960.00	1.2	Conference call (all) re steps;
02/19/2010	Gupta, Ash	\$1,600.00	2.0	Considering issues re CRA request to add Liquidating Trust as interim step;
02/19/2010	Gupta, Ash	\$640.00	0.8	Considering tax implications or proceeding with or without Ruling;
02/23/2010	Gupta, Ash	\$3,040.00	3.8	Reviewing issues for pre-call with CRA;
02/24/2010	Gupta, Ash	\$2,450.00	3.0	Reviewing PwC comments re draft Ruling;
02/24/2010	Gupta, Ash	\$400.00	0.5	Telephone call with L. Sparling re same;
02/25/2010	Gupta, Ash	\$2,400.00	3.0	Reviewing issues re Liquidating Trust for CRA call;
02/26/2010	Gupta, Ash	\$800.00	1.0	Conference call with CRA;
02/26/2010	Gupta, Ash	\$3,640.00	4.8	Follow-up discussions re same and detailed research based on CRA responses to issues re acquisition of control;
03/01/2010	Gupta, Ash	\$2,480.00	3.1	Considering issues re modification of Plan;
03/01/2010	Gupta, Ash	\$320.00	0.4	Discussion with L. Sparling;
03/01/2010	Gupta, Ash	\$400.00	0.5	Follow-up discussion with J. Pomerantz;
03/01/2010	Gupta, Ash	\$640.00	0.8	Considering timing issues;
03/02/2010	Gupta, Ash	\$1,760.00	2.2	Reviewing Liquidating Trust Agreement;
03/02/2010	Gupta, Ash	\$640.00	0.8	Considering reordering of steps;
03/02/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing revised Ruling request;
03/04/2010	Gupta, Ash	\$2,880.00	3.6	Reviewing Budget changes re Liquidating Trust as deemed non-resident trust;
03/05/2010	Gupta, Ash	\$2,560.00	3.2	Preparing draft amended Ruling request;
03/08/2010	Gupta, Ash	\$3,040.00	3.8	Reviewing potential issues re CRA response;

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03/09/2010	Gupta, Ash	\$160.00	0.2	Attendance to call with D. Cohen;
03/09/2010	Cohen, D F W.	\$145.00	0.2	Attendance to call to A. Gupta;
03/09/2010	Cohen, D F W.	\$145.00	0.2	Prepare for and attendance to telephone call to J. Pomerantz;
03/09/2010	Cohen, D F W.	\$217.50	0.3	Prepare for and attendance of telephone call to M. Wasserman
03/09/2010	Cohen, D F W.	\$797.50	1.1	Review proposed amalgamation and distribution structure;
03/10/2010	Cohen, D F W.	\$870.00	1.2	Prepare for an attendance to telephone call with M. Wasserman and J. Latham;
03/10/2010	Cohen, D F W.	\$435.00	0.6	Prepare for and participate in telephone call to J. Pomerantz;
03/10/2010	Cohen, D F W.	\$290.00	0.4	Correspondence to J. Pomerantz
03/10/2010	Cohen, D F W.	\$1,667.50	2.3	Review and consider upstreaming strategy;
03/10/2010	Gupta, Ash	\$800.00	1.0	Attendance at all-parties conference call;
03/18/2010	Gupta, Ash	\$1,200.00	1.5	Preparing back-up memo re CRA
03/18/2010	Gupta, Ash	\$1,040.00	1.3	Reviewing Ruling amendment options;
03/11/2010	Gupta, Ash	\$2,160.00	2.7	Reviewing Rulings issues;
03/18/2010	Gupta, Ash	\$1,200.00	1.5	Various internal discussion re sRuling issues;
03/18/2010	Gupta, Ash	\$640.00	0.8	Discussions with J. Pomerantz re same;
03/15/2010	Gupta, Ash	\$2,400.00	3.0	Revised Ruling request;
03/16/2010	Gupta, Ash	\$1,840.00	2.3	Reviewing Rulings issues;
03/18/2010	Gupta, Ash	\$3,600.00	4.5	Research re Ruling issues
03/16/2010	Cohen, D F W.	\$217.50	0.3	Attendance to correspondence to M. Wasserman;
03/16/2010	Cohen, D F W.	\$290.00	0.4	Review of correspondence from A. Gupta and J. Pomerantz;
03/18/2010	Gupta, Ash	\$3,040.00	3.8	Research of CRA technical documents and jurisprudence re rulings issues;



03/19/2010	Gupta, Ash	\$2,800.00	3.5	Preparing simplified Ruling amendment language;
03/18/2010	Gupta, Ash	\$1,600.00	2.0	Internal discussion re Ruling amendment;
03/22/2010	Cohen, D F W.	\$1,015.00	1.4	Attendance to correspondence from all parties;
03/23/2010	Gupta, Ash	\$3,600.00	4.5	Reviewing Ruling issues;
03/23/2010	Gupta, Ash	\$800.00	1.0	Discussions with L. Sparling;
03/23/2010	Cohen, D F W.	\$4,132.50	3.2	Attendance to draft summary of status for Intertan upstream payment;
03/23/2010	Cohen, D F W.	\$217.50	0.3	Call with client and consideration of all steps and order of steps;
03/23/2010	Cohen, D F W.	\$362.50	0.5	To correspondence regarding the order of steps;
03/23/2010	Cohen, D F W.	\$435.00	0.6	Prepare for and attend call with Osler, Goodman and the client
03/24/2010	Gupta, Ash	\$4,000.00	5.0	Reviewing acquisition of control issues;
03/24/2010	Gupta, Ash	\$400.00	0.5	Telephone discussion with CRA;
03/24/2010	Gupta, Ash	\$800.00	1.0	Follow-up discussion with CRA;
03/24/2010	Cohen, D F W.	\$217.50	0.5	Attendance to correspondence to and from J. Pomerantz;
03/24/2010	Cohen, D F W.	\$870.00	1.2	Call with Monitor;
03/24/2010	Cohen, D F W.	\$362.50	0.5	Correspondence to R. Feinstein;
03/25/2010	Gupta, Ash	\$1,600.00	2.0	Preparing "acquisition of control" materials re response to CRA;
03/25/2010	Gupta, Ash	\$560.00	0.7	Emails to J. Pomerantz;
03/25/2010	Gupta, Ash	\$640.00	0.8	Internal discussions re various matters;
03/25/2010	Cohen, D F W.	\$290.00	0.4	Attendance to correspondence to J. Pomerantz and R. Feinstein,
03/26/2010	Gupta, Ash	\$2,240.00	2.8	Reviewing "acquisition of control" research;
03/26/2010	Cohen, D F W.	\$290.00	0.4	Attendance to email to A. Gupta and correspondence from J. Latham;

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03/26/2010	Cohen, D F W.	\$217.50	0.3	Attendance to correspondence to J. Latham;
03/26/2010	Cohen, D F W.	\$217.50	0.3	Attendance to correspondence from J. Latham;
03/28/2010	Gupta, Ash	\$3,200.00	4.0	"acquisition of control" research and review;
03/28/2010	Gupta, Ash	\$640.00	0.8	Reviewing LTA;
03/28/2010	Gupta, Ash	\$400.00	0.5	Telephone conversation with P. Shea re status;
03/29/2010	Shea, Patrick	\$300.00	0.5	Telephone conference with A Gupta re status
03/29/2010	Gupta, Ash	\$3,600.00	4.5	Reviewing and revising memo to CRA;
03/29/2010	Gupta, Ash	\$640.00	0.8	Circulating memo to CRA and internal discussions re memo to CRA;
03/29/2010	Cohen, D F W.	\$507.50	0.7	Attendance to review correspondence and discussion with A. Gupta re CRA amended ruling request;
03/30/2010	Shea, Patrick	\$660.00	1.6	Engaged re office conference with D Cohen and engaged re review of slides to update re status of tax opinions
03/30/2010	Monteith, Laura	\$829.50	2.1	Conducting research regarding tax issue for A. Gupta;
03/30/2010	Monteith, Laura	\$118.50	0.3	email correspondence with A. Gupta regarding research;
03/30/2010	Monteith, Laura	\$1,106.00	2.8	revising tax memorandum;
03/30/2010	Gupta, Ash	\$2,000.00	2.5	Reviewing and circulating draft CRA memo for comments;
03/30/2010	Cohen, D F W.	\$290.00	0.4	Attendance to review of memo from A. Gupta;
03/31/2010	Cohen, D F W.	\$290.00	0.4	Attendance to correspondence to J. Latham;
03/31/2010	Cohen, D F W.	\$217.50	0.3	To call with J. Pomerantz;
03/31/2010	Cohen, D F W.	\$2,030.00	2.8	To review of correspondence (multiple) and review of revised CRA Memo re acquisition of control;
TOTAL		\$278,316.00	371.7	

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EXHIBIT B



montréal • ottawa • toronto • hamilton • waterloo region • calgary • vancouver • moscow • london

Official Committee of Unsecured Creditors
Circuit City Stores Inc.

July 12, 2010

Our Matter: T973346
Re: InterTAN - Official Committee of Unsecured Creditors

TO OUR FEE:

For Professional Services:	\$251,513.50
GST	\$12,575.68
Total Fees and Taxes:	\$264,089.18

DISBURSEMENTS:

Nil

TOTAL INVOICE BALANCE

\$264,089.18

GOWLING LAFLEUR HENDERSON LLP

A handwritten signature in black ink, appearing to read "E. Patrick Shea".

PER: _____
E. Patrick Shea

Gowling Lafleur Henderson LLP • Lawyers • Patent and Trade-mark Agents

1 First Canadian Place • 100 King Street West • Suite 1600 • Toronto • Ontario • M5X 1G5 • Canada T 416-862-7525 F 416-862-7661 gowlings.com

April 2010

Apr 1, 2010	Gupta, Ash	Considering further the acquisition of control issues, and reviewing and considering Skadden comments in respect of case law;	1.7	\$1,360.00
Apr 1, 2010	Gupta, Ash	Considering "acting in concert" and "directing mind" jurisprudence and reviewing extensions in the case law of both concepts with respect to positioning of CRA Ruling request;	2.3	\$1,840.00
Apr 1, 2010	Gupta, Ash	Considering interaction of US and Canadian rules regarding "change of control" with a view to forming argument that control for US purposes may not affect determination of control for Canadian purposes;	1.5	\$1,200.00
Apr 1, 2010	Gupta, Ash	Considering, reviewing and researching CRA technicals regarding direction or control by outside committee, and e-mail to G Galardi re same;	2.6	\$2,080.00
Apr 1, 2010	Cohen, D F W.	Attendance to review email correspondence re CRA Amendment;	0.5	\$362.50
Apr 1, 2010	Cohen, D F W.	Discussion with A. Gupta re Skadden position on "acquisition of control";	0.9	\$652.50
Apr 2, 2010	Cohen, D F W.	Attendance to meeting with P. Shea and A. Gupta with respect to structure;	0.5	\$362.50
Apr 2, 2010	Cohen, D F W.	Research re alternate structures to avoid "change" of control;	3.5	\$2,537.50
Apr 2, 2010	Cohen, D F W.	E-mail correspondence to J. Pomerantz, R. Feinstein and A. Gupta	0.4	\$290.00
Apr 2, 2010	Cohen, D F W.	Review correspondence from Skadden and other parties responding thereto;	0.6	\$435.00
Apr 2, 2010	Gupta, Ash	Internal discussions and e-mail to G. Galardi regarding acquisition of control issue and follow-up research regarding issue of US Court determination and binding effect for Canadian purposes;	1.2	\$960.00
Apr 2, 2010	Gupta, Ash	Reviewing CRA technical documents regarding impact of US "change if control" analysis on AOC issue, and detailed research regarding this issue, including review of judicial commentary with respect to effects of certain tax determinations under foreign law;	6.3	\$5,040.00
Apr 2, 2010	Gupta, Ash	Telephone discussion with D. Cohen and P. Shea regarding modification to Canadian process to move to liquidation, and considering AOC issues regarding move to liquidation;	0.5	\$400.00
Apr 2, 2010	Shea, Patrick	Consider issue re liquidation;	1.0	\$600.00
Apr 2, 2010	Shea, Patrick	Telephone discussion with D Cohen and A Gupta	0.5	\$300.00
Apr 3, 2010	Gupta, Ash	Research regarding Acquisition of control issues in context of a liquidation process, including review of CRA Rulings and technical documents;	3.2	\$2,560.00
Apr 4, 2010	Cohen, D F W.	Attendance to J. Pomerantz, R. Feinstein and A. Gupta;	0.4	\$290.00

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Apr 4, 2010	Gupta, Ash	Reviewing acquisition of control issues and internal discussions regarding same;	1.6	\$1,280.00
Apr 4, 2010	Gupta, Ash	Considering jurisprudence regarding functionality test;	1.5	\$1,200.00
Apr 4, 2010	Gupta, Ash	Conference call with D. Cohen, J. Pomerantz and R. Feinstein regarding status;	0.4	\$160.00
Apr 5, 2010	Cohen, D F W.	Attendance to calls to J. Latham, A. Gupta and J. Pomerantz, and email to J. Latham with respect to tax-related issues	1.7	\$1,232.50
Apr 5, 2010	Gupta, Ash	Telephone conference call regarding various Canadian tax issues;	0.3	\$240.00
Apr 5, 2010	Gupta, Ash	Considering issues regarding acquisition of control memorandum;	0.5	\$400.00
Apr 5, 2010	Gupta, Ash	Discussions with L. Sparling regarding acquisition of control memorandum and considering amendments to the memorandum based on those discussions and comments from PWC;	3.1	\$2,480.00
Apr 5, 2010	Gupta, Ash	Reviewing draft liquidating trust agreement and considering Canadian tax issues in connection with regarding liquidating trust;	2.8	\$2,240.00
Apr 6, 2010	Cohen, D F W.	Attendance to three correspondence call attendance re CRA, tax reorganization and distribution and review of documents related thereto;	1.1	\$797.50
Apr 6, 2010	Gupta, Ash	Prepare for and participate in all hands conference call regarding tax "acquisition of control issues	0.9	\$720.00
Apr 6, 2010	Gupta, Ash	Conference call with Canadian tax group regarding next steps re acquisition of control-related issues;	0.3	\$240.00
Apr 6, 2010	Gupta, Ash	Considering issues regarding revisions to CRA submissions and research regarding acquisition of control rule in group control situations	4.3	\$3,440.00
Apr 6, 2010	Gupta, Ash	Considering consequences with respect to tax filing obligations of Intertan Canada if acquisition of control exists, and follow-up discussions with L. Sparling regarding same;	2.1	\$1,680.00
Apr 7, 2010	Gupta, Ash	Research regarding acquisition of control issues with respect to trust analogy;	2.9	\$2,320.00
Apr 7, 2010	Gupta, Ash	Reviewing published CRA technical documents with respect to "group control" issues;	1.4	\$1,120.00
Apr 7, 2010	Gupta, Ash	Reviewing and revising CRA submissions and internal discussions regarding various issues relating to CRA submissions;	1.3	\$1,040.00
Apr 7, 2010	Gupta, Ash	Conference call regarding revised CRA submissions and discussions with L. Sparling regarding same;	0.4	\$320.00
Apr 7, 2010	Gupta, Ash	Reviewing comments from monitor regarding CRA submission, revisions to CRA submission and delivery of same to CRA;	0.6	\$480.00
Apr 7, 2010	Gupta, Ash	Research re issues regarding potential consequences in the event acquisition of control of USHoldco exists and considering issues in connection with same;	1.4	\$1,120.00

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Apr 8, 2010	Gupta, Ash	Review and analysis regarding effects on requested Rulings if acquisition of control exists and telephone discussion with L. Sparling;	7.5	\$6,000.00
Apr 9, 2010	Gupta, Ash	Reviewing critical path documents prepared by D. Cohen;	1.4	\$1,120.00
Apr 9, 2010	Gupta, Ash	Reviewing acquisition of control issues and preparing checklist;	2.1	\$1,680.00
Apr 9, 2010	Gupta, Ash	Further to discussions with monitor's counsel, further research of CRA technical documents and case law regarding acquisition of control issues;	1.5	\$1,200
Apr 9, 2010	Gupta, Ash	Discussions with M. Berry regarding acquisition of control issues;	0.5	\$400.00
Apr 12, 2010	Cohen, D F W.	Attendance to all party updated call and email regarding results of same;	1.1	\$797.50
Apr 12, 2010	Gupta, Ash	Consider closing checklist, and reviewing and revise draft closing check list; considering issues fo tax filings and tax calculations regarding same;	5.8	\$4,640.00
Apr 12, 2010	Gupta, Ash	Up-date conference call with all parties with respect to tax-related issues;	0.7	\$560.00
Apr 13, 2010	Cohen, D F W.	Attendance to conference call debriefing, telephone call to A. Gupta; and correspondence to M. Wasserman all with respect to tax-related issues and CRA;	4.1	\$2,972.50
Apr 13, 2010	Gupta, Ash	Preparing internal memorandum regarding status update and internal discussions with D. Cohen regarding same;	4.9	\$3,920.00
Apr 13, 2010	Gupta, Ash	E-mails to J. Pomerantz and follow-up call with L. Sparling regarding status;	0.4	\$320.00
Apr 14, 2010	Gupta, Ash	Follow-up discussions with L. Sparling regarding various matters in connection with CRA Ruling;	0.6	\$480.00
Apr 14, 2010	Gupta, Ash	Discussions with M. Barry regarding acquisition of control checklist and analysis of issues regarding same;	0.5	\$400.00
Apr 14, 2010	Gupta, Ash	Reviewing CRA technicals regarding effect of acquisition of control on adjusted cost base and considering issues regarding cash distribution in connection with same;	2.1	\$1,680.00
Apr 14, 2010	Gupta, Ash	Reviewing issues re cost-base grind regarding paid up capital adjustment issues;	0.9	\$720.00
Apr 15, 2010	Cohen, D F W.	Attendance to telephone call with M. Wasserman;	0.8	\$580.00
Apr 15, 2010	Gupta, Ash	Preparation for CRA conference call and telephone conference call with L. Sparling and S. Leung regarding acquisition of control issues;	0.7	\$560.00
Apr 15, 2010	Gupta, Ash	Considering CRA requests regarding follow-up of information;	2.1	\$1,680.00
Apr 15, 2010	Gupta, Ash	Considering effects of acquisition of control as identified by PWC checklist;	1.9	\$1,520.00
Apr 16, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz, R. Feinstein and A. Gupta with respect to tax-related issues, and follow up with Osler and discussion with A. Gupta;	2.1	\$1,522.50

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Apr 16, 2010	Gupta, Ash	Reviewing and revising master acquisition of control check list of issues and determining critical path to Ruling;	2.1	\$1,680.00
Apr 16, 2010	Gupta, Ash	Considering issues regarding confirmation of liquidating trust prior to amalgamation of Canadian companies;	2.8	\$2,240.00
Apr 16, 2010	Gupta, Ash	Prepare for and attendance on conference call regarding French tax issues;	0.9	\$720.00
Apr 17, 2010	Cohen, D F W.	Attendance to telephone call with A. Gupta re telephone call with client and review alternative strategy with respect to getting conversion to liquidating trust before amalgamation and consider structuring issues;	2.9	\$2,102.50
Apr 18, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz and telephone call to A. Gupta and consider next steps to permit liquidating trust;	2.4	\$1,740.00
Apr 18, 2010	Gupta, Ash	Considering issues regarding acquisition of control; considering acceleration of confirmation of liquidating trusts;	2.0	\$1,600.00
Apr 18, 2010	Gupta, Ash	Telephone call with M. Barry regarding acquisition of control and considering acceleration of confirmation of liquidating trusts;	0.6	\$480.00
Apr 19, 2010	Cohen, D F W.	Attendance to discussions with J. Pomerantz, R. Feinstein and A. Gupta with respect to French tax issue and privilege issue: all party conference call ; follow-up with A. Gupta;	2.7	\$1,957.50
Apr 19, 2010	Gupta, Ash	Internal discussions regarding French issues and conference all update with all parties and internal calls regarding same;	0.8	\$640.00
Apr 19, 2010	Gupta, Ash	Continuing review of issues regarding acquisition of control, and considering comfort level regarding same;	1.2	\$960.00
Apr 19, 2010	Gupta, Ash	Reviewing French issue regarding privilege and various internal discussions re same;	3.1	\$2,480.00
Apr 19, 2010	Gupta, Ash	Internal discussions with S. Bennett regarding privilege;	1.0	\$800.00
Apr 19, 2010	Gupta, Ash	Follow-up telephone discussions with Arsene regarding French privilege issue;	0.9	\$720.00
Apr 19, 2010	Bennett, Sharon	Discussion with A. Gupta with respect to privilege and conflict of laws issues;	1.0	\$700.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen;	0.2	\$190.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen and J. Pomerantz;	0.9	\$540.00
Apr 20, 2010	Cohen, D F W.	Attendance to review memo from A. Gupta with respect to history of approach to distribution and tax issues for UCC use;	1.1	\$797.50
Apr 20, 2010	Cohen, D F W.	Attendance to correspondence to and from P. Shea;	0.2	\$145.00
Apr 20, 2010	Cohen, D F W.	Attendance to review correspondence from J. Pomerantz with respect to memo;	0.1	\$72.50
Apr 20, 2010	Cohen, D F W.	Attendance to correspondence with J. Pomerantz and P. Shea;	1.0	\$725.00
Apr 20, 2010	Gupta, Ash	Telephone call to L. Sparling and follow-up discussion with Arsene regarding privilege issue;	1.2	\$960.00

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Apr 21, 2010	Shea, Patrick	Telephone call with A. Gupta to review privilege discussions;	0.2	\$120.00
Apr 21, 2010	Watson, Michael S.F.	Office conference with A Gupta re common interest privilege issue	0.6	\$390.00
Apr 21, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Telephone calls with J. Latham, and J. Pomerantz, R. Feinstein and A. Gupta;	1.1	\$797.50
Apr 21, 2010	Cohen, D F W.	Correspondence to M. Wasserman;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Attendance to obtain information with respect to French counsel and correspondence regarding same;	0.7	\$507.50
Apr 21, 2010	Cohen, D F W.	Engaged with respect to dealing with Canadian and French privilege issues;	2.3	\$1,667.50
Apr 21, 2010	Gupta, Ash	Telephone call and e-mail to D. Tetreault and J. Murray regarding privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with P. Shea to review privilege discussions;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Memorandum regarding chronology of CRA process and revisions to same following internal discussions with J. Pomerantz;	3.6	\$2,880.00
Apr 21, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue and status of common interest privilege;	0.5	\$400.00
Apr 21, 2010	Gupta, Ash	Telephone discussion with D. Cohen and telephone call to M. Wasserman regarding follow-up on privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with Arsene and follow-up discussions regarding understanding of French tax issues;	0.8	\$640.00
Apr 21, 2010	Gupta, Ash	Internal discussions with J. Pomerantz and D. Cohen regarding next steps and detailed emails regarding same;	1.0	\$800.00
Apr 22, 2010	Watson, Michael S.F.	Further office conference with A Gupta re common interest privilege issue	0.5	\$325.00
Apr 22, 2010	Watson, Michael S.F.	Legal research re Canadian case law on common interest privilege issue	1.0	\$650.00
Apr 22, 2010	Cohen, D F W.	Attendance to correspondence to assessment;	0.4	\$290.00
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to privilege issues;	0.5	\$362.50
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to fee cap and telephone conference to A. Gupta re fee cap;	0.6	\$435.00
Apr 22, 2010	Gupta, Ash	Discussion with M. Watson regarding status of privilege issue and considering issues for discussion with Osler;	0.6	\$480.00
Apr 22, 2010	Gupta, Ash	Telephone call to J. Murray regarding privilege issue and email regarding same;	0.2	\$160.00
Apr 22, 2010	Gupta, Ash	Discussions with N. Jacquot regarding French tax issues and status of analysis regarding same;	0.8	\$640.00
Apr 22, 2010	Gupta, Ash	Telephone call and emails to M. Wasserman regarding privilege issues;	0.3	\$240.00

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Apr 22, 2010	Gupta, Ash	Follow-up discussions with N. Jacquot regarding privilege discussions with Gide;	0.4	\$320.00
Apr 22, 2010	Gupta, Ash	Considering debt forgiveness issues under acquisition of control scenario if liquidating trust is implemented prior to amalgamation of Canco and Cansubco and follow-up research regarding same;	3.8	\$3,040.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 23, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz; telephone call with A. Gupta;	0.8	\$580.00
Apr 23, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue;	0.3	\$240.00
Apr 23, 2010	Gupta, Ash	Telephone call with M. Berry to review various issues in connection with confirmation prior to amalgamation;	0.8	\$640.00
Apr 23, 2010	Gupta, Ash	Telephone call with Arsene regarding French tax issues and follow-up Canadian tax research regarding same;	1.6	\$1,280.00
Apr 23, 2010	Gupta, Ash	Follow-up telephone discussion with Arsene regarding status of discussions with Gide regarding privilege issue;	0.8	\$640.00
Apr 23, 2010	Gupta, Ash	Reviewing issues regarding acquisition of control in connection with deemed year-end and research under various sub topics in connection with same;	1.3	\$1,040.00
Apr 24, 2010	Cohen, D F W.	Attendance to review correspondence from A. Gupta;	0.3	\$217.50
Apr 25, 2010	Gupta, Ash	Email to internal group regarding update on privilege discussions;	0.5	\$400.00
Apr 25, 2010	Gupta, Ash	Telephone call with M. Wasserman regarding Canadian privilege issues;	0.3	\$240.00
Apr 25, 2010	Gupta, Ash	Internal telephone conference call regarding status of French document disclosure and privilege discussions;	0.6	\$480.00
Apr 25, 2010	Gupta, Ash	Telephone call with Arsene regarding status of discussions regarding privilege matter and follow-up discussions regarding French debt forgiveness issues;	0.5	\$400.00
Apr 26, 2010	Shea, Patrick	Engaged re preparation of billing information	3.1	\$1,860.00
Apr 26, 2010	Gupta, Ash	All-hands conference call regarding status update;	0.4	\$320.00
Apr 26, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement and related privilege issues;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Reviewing internal documents regarding file history and internal discussions regarding same;	2.3	\$1,840.00
Apr 27, 2010	Gupta, Ash	Telephone call with Arsene regarding update and status of documents request;	0.8	\$640.00
Apr 27, 2010	Gupta, Ash	Internal telephone calls regarding privilege issue and discussions in connection with same;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Internal telephone discussions regarding status update and discussions with Skadden;	0.4	\$320.00

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Apr 27, 2010	Gupta, Ash	All-hands conference call regarding status of various tax matters and next steps to be taken by all parties;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Follow-up discussion with L. Sparling of PricewaterhouseCoopers regarding next steps;	0.5	\$400.00
Apr 27, 2010	Gupta, Ash	Reviewing acquisition and control check list of issues prepared by PricewaterhouseCoopers and follow-up research in connection with various topics described therein;	2.6	\$2,080.00
Apr 27, 2010	Gupta, Ash	Research regarding debt forgiveness issues raised by PricewaterhouseCoopers memorandum in preparation of response, points and analysis regarding same;	2.2	\$1,760.00
Apr 28, 2010	Gupta, Ash	Reviewing debt forgiveness issues in view of considering additions to CRA Ruling to deal with effects of same;	2.3	\$1,840.00
Apr 28, 2010	Gupta, Ash	Discussion with L. Sparling regarding debt forgiveness and prospective meeting and emails regarding same;	0.8	\$640.00
Apr 28, 2010	Gupta, Ash	Telephone conversation with M. Watson regarding joint defence agreement;	0.6	\$480.00
Apr 29, 2010	Watson, Michael S.F.	Review of draft common interest privilege agreement prepared by Oslers and office conference with A Gupta re suggested revisions to same	1.0	\$650.00
Apr 29, 2010	Cohen, D F W.	Attendance to review and execute the common interest agreement and email same;	0.5	\$362.50
Apr 29, 2010	Cohen, D F W.	Attendance to review and revise memo;	0.9	\$652.50
Apr 29, 2010	Cohen, D F W.	Review and consider email from Lloyd Sparling with respect to further CRA amendment request to allow liquidity trust conversion before amalgamation	0.5	\$362.50
Apr 29, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Follow-up call with M. Watson regarding amendments to joint defense agreement and revisions to same;	0.5	\$400.00
Apr 29, 2010	Gupta, Ash	Telephone call with J. Murray and J. Dacks regarding revisions to joint defense agreement and reviewing revised draft;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Telephone call with PricewaterhouseCoopers regarding status of French discussions;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Meeting with PricewaterhouseCoopers to review issues regarding confirmation of liquidating trust prior to acquisition of control;	2.0	\$1,600.00
Apr 29, 2010	Gupta, Ash	Reviewing Canadian acquisition of control issues as follow-up to PricewaterhouseCoopers meeting;	2.8	\$2,240.00
Apr 29, 2010	Gupta, Ash	Preparation of internal memorandum regarding debt forgiveness issues relating to acquisition of control and French debt structure;	1.8	\$1,440.00
Apr 29, 2010	Gupta, Ash	Telephone call with N. Jacquot regarding updates on French issues;	1.4	\$1,120.00
Apr 30, 2010	Monteith, Laura	Meeting with A. Gupta to discuss tax-related issues;	0.4	\$158.00

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Apr 30, 2010	Cohen, D F W.	Attendance to discussions and email with A. Gupta;	0.4	\$290.00
Apr 30, 2010	Gupta, Ash	Telephone call with N. Jaquot regarding next steps and review of French issues arising out of PWC meeting of April 30, 2010;	2.3	\$1,840.00
Apr 30, 2010	Gupta, Ash	Reviewing various matters with L. Monteith;	0.3	\$240.00
Apr 30, 2010	Gupta, Ash	Discussions with L. Sparling regarding follow-up meeting with M. Berry;	0.2	\$160.00
			190.4	\$147,390.50

May 2010

May 3, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz, A. Gupta and I. Fredericks;	0.7	\$507.50
May 3, 2010	Cohen, D F W.	Review and consider Intertan France winding up memo;	2.1	\$1,522.50
May 4, 2010	Cohen, D F W.	Attendance to correspondence with respect to Motion;	0.4	\$290.00
May 4, 2010	Gupta, Ash	Telephone conference call with Pachulski and Arsenne re French tax issues;	1.4	\$1,120.00
May 6, 2010	Gupta, Ash	Further review of CRA ruling following meeting with PricewaterhouseCoopers and Goodmans;	1.6	\$1,280.00
May 6, 2010	Gupta, Ash	Meeting at PricewaterhouseCoopers with L. Sparling, E. Basso, G. Watson and M. Berry to review various matters in connection with CRA draft ruling;	2.8	\$2,240.00
May 6, 2010	Gupta, Ash	Follow-up discussion with M. Berry re acquisition of control issues;	0.4	\$320.00
May 7, 2010	Cohen, D F W.	Attendance to multiple correspondence with respect to tax update;	1.1	\$797.50
May 7, 2010	Gupta, Ash	Reviewing revised liquidating trust agreement;	1.2	\$960.00
May 7, 2010	Gupta, Ash	Internal call re meeting with PricewaterhouseCoopers and Goodmans;	0.4	\$320.00
May 7, 2010	Gupta, Ash	Follow-up review of and revisions to CRA ruling;	0.8	\$640.00
May 10, 2010	Cohen, D F W.	Attendance to review email correspondence; telephone call with J. Pomerantz;	0.4	\$290.00
May 10, 2010	Gupta, Ash	Conference call re update from PricewaterhouseCoopers and Oslers;	0.8	\$640.00
May 10, 2010	Gupta, Ash	Preparing revised CRA ruling;	2.2	\$1,760.00
May 11, 2010	Cohen, D F W.	Attendance to telephone call with client and Skadden Arps and Osler and office conference with A. Gupta;	0.9	\$652.50
May 11, 2010	Gupta, Ash	Telephone call with J. Pomerantz and I. Fredericks re insurance issues;	1.2	\$960.00
May 12, 2010	Gupta, Ash	Amending draft CRA ruling;	1.6	\$1,280.00

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May 12, 2010	Gupta, Ash	Reviewing comments from PricewaterhouseCoopers with respect to draft ruling;	0.4	\$320.00
May 14, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta and to client;	0.4	\$290.00
May 14, 2010	Gupta, Ash	Update call re status;	0.7	\$560.00
May 15, 2010	Gupta, Ash	Internal calls re updates with respect to discussions with Monitors counsel;	1.8	\$1,440.00
May 16, 2010	Cohen, D F W.	Attendance to discussions with A. Gupta and correspondence with A. Gupta and client;	0.8	\$580.00
May 16, 2010	Gupta, Ash	Follow-up discussions with Monitors counsel re update;	0.8	\$640.00
May 17, 2010	Watson, Michael S.F.	Office conference with D Cohen re limitation period issues concerning possible claims against Intertan professional advisors, and conference telephone attendance on U.S. counsel re same	2.0	\$1,300.00
May 17, 2010	Lamie, Frank D.	Telephone meeting with and instructions from D. Cohen, R Feinstein and J Morris;	0.6	\$213.00
May 17, 2010	Lamie, Frank	Attendance to review insurance letter;	0.2	\$71.00
May 17, 2010	Cohen, D F W.	Attendance to preparation for call with Skadden and monitor and review of materials for call and telephone call with client and all parties;	3.2	\$2,320.00
May 17, 2010	Cohen, D F W.	Attendance to discussions regarding limitation periods for claims with respect to French Tax issues;	1.6	\$1,160.00
May 17, 2010	Cohen, D F W.	Telephone call with M. Watson and client relating to limitation issues;	2.0	\$1,450.00
May 17, 2010	Gupta, Ash	Conference call with Pachulski, Skadden and Goodman's re insurance issues and preliminary call with counsel to Monitor in connection with same;	1.8	\$1,440.00
May 18, 2010	Lamie, Frank D.	Attendance to meeting with and instructions from D. Cohen and instructions to A. Sullivan;	2.6	\$923.00
May 18, 2010	Comartin, Michael	Meeting with F. Lamie re instructions;	0.5	\$129.00
May 18, 2010	Comartin, Michael	Attendance to serving documents;	1.0	\$215.00
May 19, 2010	Lamie, Frank D.	Attendance to various instructions to G. Leung and M. Comartin;	0.6	\$213.00
May 19, 2010	Lamie, Frank D.	Attendance to effect service on various parties;	1.0	\$355.00
May 19, 2010	Lamie, Frank D.	Attendance to affidavits of service;	3.1	\$1,100.50
May 19, 2010	Lamie, Frank D.	Attendance to detailed correspondence to D. Cohen;	0.5	\$177.50

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May 18, 2010	Cohen, D F W.	Attendance to service of insurance notice letter;	1.0	\$725.00
May 18, 2010	Cohen, D F W.	telephone call with J. Morris regarding insurance notice letter and office conference with F. Lamie;	2.6	\$1,885.00
May 19, 2010	Cohen, D F W.	Meeting with F. Lamie;	0.5	\$362.50
May 20, 2010	Cohen, D F W.	Attendance to correspondence;	0.2	\$145.00
May 21, 2010	Cohen, D F W.	Attendance to telephone call with Monitor's counsel;	0.3	\$217.50
May 21, 2010	Gupta, Ash	Considering debt forgiveness issues re revised ruling;	1.6	\$1,280.00
May 25, 2010	Cohen, D F W.	Attendance to correspondence;	0.5	\$362.50
May 26, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham;	0.1	\$72.50
May 26, 2010	Gupta, Ash	Telephone call with Arsene re French tax issues;	0.5	\$400.00
May 28, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham and reply thereto from J. Latham, and telephone call with J. Latham;	2.4	\$1,740.00
May 28, 2010	Cohen, D F W.	Discussions with A. Gupta;	1.1	\$797.50
May 28, 2010	Gupta, Ash	Conference call and discussions with D. Cohen;	1.1	\$880.00
May 30, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham and Monitor Tax counsel; correspondence to J. Pomerantz;	0.6	\$435.00
May 30, 2010	Cohen, D F W.	Telephone call with J. Latham, A. Gupta and M. Berry and review of bifurcated reorganization regarding such and correspondence to client;	0.8	\$580.00
May 30, 2010	Gupta, Ash	Conference call with Monitor's counsel re revised CRA approach;	0.8	\$640.00
			59.7	\$40,999.50

June 2010

Jun 1, 2010	Cohen, D F W. 9286	Discussion with respect to motion and objection; telephone call with A. Gupta and client;	1.8	\$1,305.00
Jun 1, 2010	Gupta, Ash	Internal discussions re Monitor status, reviewing CRA submissions and reviewing debt restructuring issues together with follow-up internal telephone conference call re same;	2.7	\$2,160.00
Jun 2, 2010	Gupta, Ash	Reviewing issues re Reply; internal discussions re same;	1.8	\$1,440.00
Jun 3, 2010	Gupta, Ash	Internal discussions re CRA strategy and discussions with Monitor re CRA strategy;	1.0	\$800.00

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Jun 3, 2010	Gupta, Ash	Telephone call with Arsene;	0.2	\$160.00
Jun 4, 2010	Gupta, Ash	Reviewing French tax memo; discussions re strategy proposed by French counsel and effect of same on Canadian Rulings process;	2.0	\$1,600.00
Jun 7, 2010	Gupta, Ash	Internal tax call regarding French issues, telephone conference call with Skadden et al re US tax issues and follow-up detailed memoranda outlining US issues together with follow-up call with D. Levy re US tax issues;	4.6	\$3,680.00
Jun 8, 2010	Ng, Letitia L.	Discussion with A. Gupta and consider issues with respect to Ruling and review documents relating to Ruling;	1.5	\$727.50
Jun 8, 2010	Gupta, Ash	Reviewing US tax issues and considering alternative solutions;	2.0	\$1,600.00
Jun 8, 2010	Gupta, Ash	Discussions re French tax issues;	0.4	\$320.00
Jun 9, 2010	Ng, Letitia L.	Preparation for and attendance at meeting with M. Pearlman;	1.2	\$582.00
Jun 9, 2010	Ng, Letitia L.	Review documents with respect to acquisition of control;	3.8	\$1,843.00
Jun 9, 2010	Ng, Letitia L.	Attend conference call with L. Sparling, M. Berry and A. Gupta with respect to acquisition of control;	1.0	\$485.00
Jun 9, 2010	Cohen, D F W.	Telephone call with client;	0.4	\$290.00
Jun 9, 2010	Gupta, Ash	Meeting with M. Pearlman and follow-up discussions in connection with same;	1.8	\$1,440.00
Jun 9, 2010	Gupta, Ash	Considering ULC solution to US tax issue and internal discussion and call with Arsene re same;	2.0	\$1,600.00
Jun 10, 2010	Gupta, Ash	All hands conference call re status update on Canadian and US tax issues and follow-up discussions with D. Levy re possible solution using ULC and internal discussions with respect to same;	2.4	\$1,920.00
Jun 10, 2010	Gupta, Ash	Attend conference call with L. Sparling, M. Berry and L Ng with respect to acquisition of control;	1.0	\$800.00
Jun 11, 2010	Cohen, D F W.	Reviewing strategy for CRA filing;	1.9	\$1,377.50
Jun 14, 2010	Ng, Letitia L.	Internal discussion with A. Gupta with respect to next steps;	0.4	\$194.00
Jun 14, 2010	Ng, Letitia L.	Attend conference call with M. Berry, L. Sparling, E. Basso and A. Gupta;	0.4	\$194.00
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz revision back to "Plan A" amalgamation in the event that Interian US insurance claims extinguished;	0.5	\$362.50
Jun 14, 2010	Cohen, D F W.	Attendance to all party call with respect to CRA strategy and US insurance issues and follow-up correspondence regarding same;	0.7	\$507.50
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call to monitor's counsel;	0.1	\$72.50
Jun 14, 2010	Gupta, Ash	Telephone call with J. Pomerantz re status update and planning for follow-up call with Skadden and follow-up internal telephone conference call with J. Pomerantz, D, Cohen and R. Feinstein re strategy regarding approach with Monitor's counsel;	1.3	\$1,040.00
Jun 15, 2010	Ng, Letitia L.	Discussion with A. Gupta; revise ruling request; attend conference call;	2.0	\$970.00

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Jun 15, 2010	Cohen, D F W.	Correspondence with respect to CRA filing strategy (multiple);	0.7	\$507.50
Jun 15, 2010	Gupta, Ash	Reviewing revised Ruling request and circulating same to all parties for comments and numerous emails with Skadden, E&Y (US) and Oslers re status and timing of comments;	2.2	\$1,760.00
Jun 15, 2010	Gupta, Ash	All-hands conference call with Monitor's counsel re moving forward with Ruling and follow-up internal discussions re approach to CRA;	1.6	\$1,280.00
Jun 15, 2010	Gupta, Ash	Conference call with Skadden re approach to Monitor counsel and numerous email in respect of details and approach for call with Monitor's counsel;	1.8	\$1,440.00
Jun 15, 2010	Gupta, Ash	Preliminary telephone call with M. Berry re approval of CRA approach and comfort with "prong II" approach to have liquidating trust appointed in advance of liquidation;	0.8	\$640.00
Jun 16, 2010	Cohen, D F W.	Attendance to review correspondence with respect to insurance claims and CRA draft ruling request;	0.9	\$652.50
Jun 16, 2010	Gupta, Ash	Telephone call with J. Pomerantz re next steps in connection with proposed Ruling and consequences re same and follow-up email and discussion with PWC and Goodmans re next steps;	2.4	\$1,920.00
Jun 17, 2010	Ng, Letitia L.	Review correspondence; discussion with A. Gupta; revise ruling request;	0.5	\$242.50
Jun 17, 2010	Gupta, Ash	Telephone call with M. Berry to sign-off on Ruling request and discussion re status of CRA with respect to last round of discussions;	0.7	\$560.00
Jun 17, 2010	Gupta, Ash	Preparation for Group conference call to approve and sign off on draft Ruling request and follow-up call with J. Pomerantz re same;	1.3	\$1,040.00
Jun 17, 2010	Gupta, Ash	Incorporating Oslers' amendments to CRA Ruling and re-circulating and follow-up of issues with E&Y (US);	0.6	\$480.00
Jun 17, 2010	Gupta, Ash	Exchange of numerous emails with D. Levy (Skadden) and E&Y (US) re review and timing for comments on draft CRA Ruling and follow-up internal discussion re US timing;	1.8	\$1,440.00
Jun 18, 2010	Gupta, Ash	Detailed review of latest draft of Liquidating Trust Agreement and Debtor's Plan redlined to Joint Plan and considering effect of strategy against effect on proposed CRA Ruling request;	4.2	\$3,360.00
Jun 18, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz re strategy of pursuing Ruling steps under single US order versus multiple orders;	1.4	\$1,120.00
Jun 19, 2010	Gupta, Ash	Reviewing acquisition of control issues in light of proceeding under single US Court order and considering CRA guidance in analogous contexts and further review of "acting in concert" caselaw and technical documents;	4.8	\$3,840.00
Jun 20, 2010	Gupta, Ash	Considering risk level and potential Monitor reaction and considering possible CRA reaction with respect to disclosure on issue of proceeding under a single order;	3.5	\$2,800.00
Jun 21, 2010	Ng, Letitia L.	Review liquidating trust agreement and debtor's plan;	1.5	\$727.50
Jun 21, 2010	Gupta, Ash	Email to J Pomerantz and R Feinstein re concern from CRA perspective if proceeding with single Plan;	0.8	\$640.00

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Jun 22, 2010	Ng, Letitia L.	Attend conference call with P. Leung of CRA with respect to revised ruling request and internal discussion with A. Gupta to report on discussion;	1.3	\$630.50
Jun 22, 2010	Gupta, Ash	Telephone conference call with L. Sparling (PWC), L. Ng and Simon Leung (CRA) re Ruling request and follow-up call with L. Sparling and L. Ng re CRA reaction to acquisition of control issue;	1.8	\$1,440.00
Jun 23, 2010	Ng, Letitia L.	Attend conference call and internal discussion with A. Gupta;	1.2	\$582.00
Jun 23, 2010	Gupta, Ash	Conference call with Skadden, Oslers, Pachulski and others re merits of proceeding with single Plan versus multiple Plans and follow-up discussions with respect to strategy for approaching CRA and Monitor;	2.6	\$2,080.00
Jun 24, 2010	Ng, Letitia L.	Internal discussion with A. Gupta;	0.3	\$145.50
Jun 24	Gupta, Ash	Internal discussion with L. Ng;	0.3	\$240.00
Jun 25, 2010	Gupta, Ash	Telephone call with M. Berry (Goodmans) re single Plan issue and follow-up internal discussion re CRA approach;	0.8	\$640.00
Jun 25, 2010	Gupta, Ash	Telephone conference call with UCC members, Pachulski (Pomerantz, Feinstein and Pachulski) and D. Cohen (Gowlings) re various matters and follow-up considerations re CRA view on single Plan and effect on its position vis-a-vis acquisition of control;	2.3	\$1,840.00
Jun 28, 2010	Gupta, Ash	Reviewing possible CRA reactions to Single Plan approach and follow-up discussions with CRA officer;	1.6	\$1,280.00
Jun 29, 2010	Ng, Letitia L.	Prepare for and attend conference call re CRA and tax-related issues;	1.0	\$485.00
Jun 29, 2010	Gupta, Ash	Telephone conference call with N. Jacquot (Arsene), J. Pomerantz, R. Feinstein and L. Ng re French tax issues and follow-up internal discussions re same with respect to impact of French next steps on CRA Ruling and whether need to disclose details of French tax issues to CRA;	2.3	\$1,840.00
			85.9	\$63,123.50

Compensation of Professionals

Apr 26, 2010	Shea, Patrick	Engaged re preparation of billing information	3.1	\$1,860.00
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Asset Analysis and Recovery

Apr 1, 2010	Gupta, Ash	Considering further the acquisition of control issues, and reviewing and considering Skadden comments in respect of case law;	1.7	\$1,360.00
Apr 1, 2010	Gupta, Ash	Considering "acting in concert" and "directing mind" jurisprudence and reviewing extensions in the case law of both concepts with respect to positioning of CRA Ruling request;	2.3	\$1,840.00

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Apr 1, 2010	Gupta, Ash	Considering interaction of US and Canadian rules regarding "change of control" with a view to forming argument that control for US purposes may not affect determination of control for Canadian purposes;	1.5	\$1,200.00
Apr 1, 2010	Gupta, Ash	Considering, reviewing and researching CRA technicals regarding direction or control by outside committee, and e-mail to G Galardi re same;	2.6	\$2,080.00
Apr 1, 2010	Cohen, D F W.	Attendance to review email correspondence re CRA Amendment;	0.5	\$362.50
Apr 1, 2010	Cohen, D F W.	Discussion with A. Gupta re Skadden position on "acquisition of control";	0.9	\$652.50
Apr 2, 2010	Cohen, D F W.	Attendance to meeting with P. Shea and A. Gupta with respect to structure;	0.5	\$362.50
Apr 2, 2010	Cohen, D F W.	Research re alternate structures to avoid "change" of control;	3.5	\$2,537.50
Apr 2, 2010	Cohen, D F W.	E-mail correspondence to J. Pomerantz, R. Feinstein and A. Gupta	0.4	\$290.00
Apr 2, 2010	Cohen, D F W.	Review correspondence from Skadden and other parties responding thereto;	0.6	\$435.00
Apr 2, 2010	Gupta, Ash	Internal discussions and e-mail to G. Galardi regarding acquisition of control issue and follow-up research regarding issue of US Court determination and binding effect for Canadian purposes;	1.2	\$960.00
Apr 2, 2010	Gupta, Ash	Reviewing CRA technical documents regarding impact of US "change if control" analysis on AOC issue, and detailed research regarding this issue, including review of judicial commentary with respect to effects of certain tax determinations under foreign law;	6.3	\$5,040.00
Apr 2, 2010	Gupta, Ash	Telephone discussion with D. Cohen and P. Shea regarding modification to Canadian process to move to liquidation, and considering AOC issues regarding move to liquidation;	0.5	\$400.00
Apr 2, 2010	Shea, Patrick	Consider issue re liquidation;	1.0	\$600.00
Apr 2, 2010	Shea, Patrick	Telephone discussion with D Cohen and A Gupta	0.5	\$300.00
Apr 3, 2010	Gupta, Ash	Research regarding Acquisition of control issues in context of a liquidation process, including review of CRA Rulings and technical documents;	3.2	\$2,560.00
Apr 4, 2010	Cohen, D F W.	Attendance to J. Pomerantz, R. Feinstein and A. Gupta;	0.4	\$290.00
Apr 4, 2010	Gupta, Ash	Reviewing acquisition of control issues and internal discussions regarding same;	1.6	\$1,280.00
Apr 4, 2010	Gupta, Ash	Considering jurisprudence regarding functionality test;	1.5	\$1,200.00
Apr 4, 2010	Gupta, Ash	Conference call with D. Cohen, J. Pomerantz and R. Feinstein regarding status;	0.4	\$160.00
Apr 5, 2010	Cohen, D F W.	Attendance to calls to J. Latham, A. Gupta and J. Pomerantz, and email to J. Latham with respect to tax-related issues	1.7	\$1,232.50
Apr 5, 2010	Gupta, Ash	Telephone conference call regarding various Canadian tax issues;	0.3	\$240.00

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Apr 5, 2010	Gupta, Ash	Considering issues regarding acquisition of control memorandum;	0.5	\$400.00
Apr 5, 2010	Gupta, Ash	Discussions with L. Sparling regarding acquisition of control memorandum and considering amendments to the memorandum based on those discussions and comments from PWC;	3.1	\$2,480.00
Apr 5, 2010	Gupta, Ash	Reviewing draft liquidating trust agreement and considering Canadian tax issues in connection with regarding liquidating trust;	2.8	\$2,240.00
Apr 6, 2010	Cohen, D F W.	Attendance to three correspondence call attendance re CRA, tax reorganization and distribution and review of documents related thereto;	1.1	\$797.50
Apr 6, 2010	Gupta, Ash	Prepare for and participate in all hands conference call regarding tax "acquisition of control issues	0.9	\$720.00
Apr 6, 2010	Gupta, Ash	Conference call with Canadian tax group regarding next steps re acquisition of control-related issues;	0.3	\$240.00
Apr 6, 2010	Gupta, Ash	Considering issues regarding revisions to CRA submissions and research regarding acquisition of control rule in group control situations	4.3	\$3,440.00
Apr 6, 2010	Gupta, Ash	Considering consequences with respect to tax filing obligations of Intertan Canada if acquisition of control exists, and follow-up discussions with L. Sparling regarding same;	2.1	\$1,680.00
Apr 7, 2010	Gupta, Ash	Research regarding acquisition of control issues with respect to trust analogy;	2.9	\$2,320.00
Apr 7, 2010	Gupta, Ash	Reviewing published CRA technical documents with respect to "group control" issues;	1.4	\$1,120.00
Apr 7, 2010	Gupta, Ash	Reviewing and revising CRA submissions and internal discussions regarding various issues relating to CRA submissions;	1.3	\$1,040.00
Apr 7, 2010	Gupta, Ash	Conference call regarding revised CRA submissions and discussions with L. Sparling regarding same;	0.4	\$320.00
Apr 7, 2010	Gupta, Ash	Reviewing comments from monitor regarding CRA submission, revisions to CRA submission and delivery of same to CRA;	0.6	\$480.00
Apr 7, 2010	Gupta, Ash	Research re issues regarding potential consequences in the event acquisition of control of USHoldco exists and considering issues in connection with same;	1.4	\$1,120.00
Apr 8, 2010	Gupta, Ash	Review and analysis regarding effects on requested Rulings if acquisition of control exists and telephone discussion with L. Sparling;	7.5	\$6,000.00
Apr 9, 2010	Gupta, Ash	Reviewing critical path documents prepared by D. Cohen;	1.4	\$1,120.00
Apr 9, 2010	Gupta, Ash	Reviewing acquisition of control issues and preparing checklist;	2.1	\$1,680.00
Apr 9, 2010	Gupta, Ash	Further to discussions with monitor's counsel, further research of CRA technical documents and case law regarding acquisition of control issues;	1.5	\$1,200
Apr 9, 2010	Gupta, Ash	Discussions with M. Berry regarding acquisition of control issues;	0.5	\$400.00

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Apr 12, 2010	Cohen, D F W.	Attendance to all party updated call and email regarding results of same;	1.1	\$797.50
Apr 12, 2010	Gupta, Ash	Consider closing checklist, and reviewing and revise draft closing check list; considering issues fo tax filings and tax calculations regarding same;	5.8	\$4,640.00
Apr 12, 2010	Gupta, Ash	Up-date conference call with all parties with respect to tax-related issues;	0.7	\$560.00
Apr 13, 2010	Cohen, D F W.	Attendance to conference call debriefing, telephone call to A. Gupta; and correspondence to M. Wasserman all with respect to tax-related issues and CRA;	4.1	\$2,972.50
Apr 13, 2010	Gupta, Ash	Preparing internal memorandum regarding status update and internal discussions with D. Cohen regarding same;	4.9	\$3,920.00
Apr 13, 2010	Gupta, Ash	E-mails to J. Pomerantz and follow-up call with L. Sparling regarding status;	0.4	\$320.00
Apr 14, 2010	Gupta, Ash	Follow-up discussions with L. Sparling regarding various matters in connection with CRA Ruling;	0.6	\$480.00
Apr 14, 2010	Gupta, Ash	Discussions with M. Barry regarding acquisition of control checklist and analysis of issues regarding same;	0.5	\$400.00
Apr 14, 2010	Gupta, Ash	Reviewing CRA technicals regarding effect of acquisition of control on adjusted cost base and considering issues regarding cash distribution in connection with same;	2.1	\$1,680.00
Apr 14, 2010	Gupta, Ash	Reviewing issues re cost-base grind regarding paid up capital adjustment issues;	0.9	\$720.00
Apr 15, 2010	Cohen, D F W.	Attendance to telephone call with M. Wasserman;	0.8	\$580.00
Apr 15, 2010	Gupta, Ash	Preparation for CRA conference call and telephone conference call with L. Sparling and S. Leung regarding acquisition of control issues;	0.7	\$560.00
Apr 15, 2010	Gupta, Ash	Considering CRA requests regarding follow-up of information;	2.1	\$1,680.00
Apr 15, 2010	Gupta, Ash	Considering effects of acquisition of control as identified by PWC checklist;	1.9	\$1,520.00
Apr 16, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz, R. Feinstein and A. Gupta with respect to tax-related issues, and follow up with Osler and discussion with A. Gupta;	2.1	\$1,522.50
Apr 16, 2010	Gupta, Ash	Reviewing and revising master acquisition of control check list of issues and determining critical path to Ruling;	2.1	\$1,680.00
Apr 16, 2010	Gupta, Ash	Considering issues regarding confirmation of liquidating trust prior to amalgamation of Canadian companies;	2.8	\$2,240.00
Apr 16, 2010	Gupta, Ash	Prepare for and attendance on conference call regarding French tax issues;	0.9	\$720.00
Apr 17, 2010	Cohen, D F W.	Attendance to telephone call with A. Gupta re telephone call with client and review alternative strategy with respect to getting conversion to liquidating trust before amalgamation and consider structuring issues;	2.9	\$2,102.50

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Apr 18, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz and telephone call to A. Gupta and consider next steps to permit liquidating trust;	2.4	\$1,740.00
Apr 18, 2010	Gupta, Ash	Considering issues regarding acquisition of control; considering acceleration of confirmation of liquidating trusts;	2.0	\$1,600.00
Apr 18, 2010	Gupta, Ash	Telephone call with M. Barry regarding acquisition of control and considering acceleration of confirmation of liquidating trusts;	0.6	\$480.00
Apr 19, 2010	Cohen, D F W.	Attendance to discussions with J. Pomerantz, R. Feinstein and A. Gupta with respect to French tax issue and privilege issue; all party conference call ; follow-up with A. Gupta;	2.7	\$1,957.50
Apr 19, 2010	Gupta, Ash	Internal discussions regarding French issues and conference all update with all parties and internal calls regarding same;	0.8	\$640.00
Apr 19, 2010	Gupta, Ash	Continuing review of issues regarding acquisition of control, and considering comfort level regarding same;	1.2	\$960.00
Apr 19, 2010	Gupta, Ash	Reviewing French issue regarding privilege and various internal discussions re same;	3.1	\$2,480.00
Apr 19, 2010	Gupta, Ash	Internal discussions with S. Bennett regarding privilege;	1.0	\$800.00
Apr 19, 2010	Gupta, Ash	Follow-up telephone discussions with Arsene regarding French privilege issue;	0.9	\$720.00
Apr 19, 2010	Bennett, Sharon	Discussion with A. Gupta with respect to privilege and conflict of laws issues;	1.0	\$700.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen;	0.2	\$190.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen and J. Pomerantz;	0.9	\$540.00
Apr 20, 2010	Cohen, D F W.	Attendance to review memo from A. Gupta with respect to history of approach to distribution and tax issues for UCC use;	1.1	\$797.50
Apr 20, 2010	Cohen, D F W.	Attendance to correspondence to and from P. Shea;	0.2	\$145.00
Apr 20, 2010	Cohen, D F W.	Attendance to review correspondence from J. Pomerantz with respect to memo;	0.1	\$72.50
Apr 20, 2010	Cohen, D F W.	Attendance to correspondence with J. Pomerantz and P. Shea;	1.0	\$725.00
Apr 20, 2010	Gupta, Ash	Telephone call to L. Sparling and follow-up discussion with Arsene regarding privilege issue;	1.2	\$960.00
Apr 21, 2010	Shea, Patrick	Telephone call with A. Gupta to review privilege discussions;	0.2	\$120.00
Apr 21, 2010	Watson, Michael S.F.	Office conference with A Gupta re common interest privilege issue	0.6	\$390.00
Apr 21, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Telephone calls with J. Latham, and J. Pomerantz, R. Feinstein and A. Gupta;	1.1	\$797.50
Apr 21, 2010	Cohen, D F W.	Correspondence to M. Wasserman;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Attendance to obtain information with respect to French counsel and correspondence regarding same;	0.7	\$507.50

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Apr 21, 2010	Cohen, D F W.	Engaged with respect to dealing with Canadian and French privilege issues;	2.3	\$1,667.50
Apr 21, 2010	Gupta, Ash	Telephone call and e-mail to D. Tetreault and J. Murray regarding privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with P. Shea to review privilege discussions;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Memorandum regarding chronology of CRA process and revisions to same following internal discussions with J. Pomerantz;	3.6	\$2,880.00
Apr 21, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue and status of common interest privilege;	0.5	\$400.00
Apr 21, 2010	Gupta, Ash	Telephone discussion with D. Cohen and telephone call to M. Wasserman regarding follow-up on privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with Arsene and follow-up discussions regarding understanding of French tax issues;	0.8	\$640.00
Apr 21, 2010	Gupta, Ash	Internal discussions with J. Pomerantz and D. Cohen regarding next steps and detailed emails regarding same;	1.0	\$800.00
Apr 22, 2010	Watson, Michael S.F.	Further office conference with A Gupta re common interest privilege issue	0.5	\$325.00
Apr 22, 2010	Watson, Michael S.F.	Legal research re Canadian case law on common interest privilege issue	1.0	\$650.00
Apr 22, 2010	Cohen, D F W.	Attendance to correspondence to assessment;	0.4	\$290.00
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to privilege issues;	0.5	\$362.50
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to fee cap and telephone conference to A. Gupta re fee cap;	0.6	\$435.00
Apr 22, 2010	Gupta, Ash	Discussion with M. Watson regarding status of privilege issue and considering issues for discussion with Osler;	0.6	\$480.00
Apr 22, 2010	Gupta, Ash	Telephone call to J. Murray regarding privilege issue and email regarding same;	0.2	\$160.00
Apr 22, 2010	Gupta, Ash	Discussions with N. Jacquot regarding French tax issues and status of analysis regarding same;	0.8	\$640.00
Apr 22, 2010	Gupta, Ash	Telephone call and emails to M. Wasserman regarding privilege issues;	0.3	\$240.00
Apr 22, 2010	Gupta, Ash	Follow-up discussions with N. Jacquot regarding privilege discussions with Gide;	0.4	\$320.00
Apr 22, 2010	Gupta, Ash	Considering debt forgiveness issues under acquisition of control scenario if liquidating trust is implemented prior to amalgamation of Canco and Cansubco and follow-up research regarding same;	3.8	\$3,040.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 23, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz; telephone call with A. Gupta;	0.8	\$580.00
Apr 23, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue;	0.3	\$240.00

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Apr 23, 2010	Gupta, Ash	Telephone call with M. Berry to review various issues in connection with confirmation prior to amalgamation;	0.8	\$640.00
Apr 23, 2010	Gupta, Ash	Telephone call with Arsene regarding French tax issues and follow-up Canadian tax research regarding same;	1.6	\$1,280.00
Apr 23, 2010	Gupta, Ash	Follow-up telephone discussion with Arsene regarding status of discussions with Gide regarding privilege issue;	0.8	\$640.00
Apr 23, 2010	Gupta, Ash	Reviewing issues regarding acquisition of control in connection with deemed year-end and research under various sub topics in connection with same;	1.3	\$1,040.00
Apr 24, 2010	Cohen, D F W.	Attendance to review correspondence from A. Gupta;	0.3	\$217.50
Apr 25, 2010	Gupta, Ash	Email to internal group regarding update on privilege discussions;	0.5	\$400.00
Apr 25, 2010	Gupta, Ash	Telephone call with M. Wasserman regarding Canadian privilege issues;	0.3	\$240.00
Apr 25, 2010	Gupta, Ash	Internal telephone conference call regarding status of French document disclosure and privilege discussions;	0.6	\$480.00
Apr 25, 2010	Gupta, Ash	Telephone call with Arsene regarding status of discussions regarding privilege matter and follow-up discussions regarding French debt forgiveness issues;	0.5	\$400.00
Apr 26, 2010	Gupta, Ash	All-hands conference call regarding status update;	0.4	\$320.00
Apr 26, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement and related privilege issues;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Reviewing internal documents regarding file history and internal discussions regarding same;	2.3	\$1,840.00
Apr 27, 2010	Gupta, Ash	Telephone call with Arsene regarding update and status of documents request;	0.8	\$640.00
Apr 27, 2010	Gupta, Ash	Internal telephone calls regarding privilege issue and discussions in connection with same;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Internal telephone discussions regarding status update and discussions with Skadden;	0.4	\$320.00
Apr 27, 2010	Gupta, Ash	All-hands conference call regarding status of various tax matters and next steps to be taken by all parties;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Follow-up discussion with L. Sparling of PricewaterhouseCoopers regarding next steps;	0.5	\$400.00
Apr 27, 2010	Gupta, Ash	Reviewing acquisition and control check list of issues prepared by PricewaterhouseCoopers and follow-up research in connection with various topics described therein;	2.6	\$2,080.00
Apr 27, 2010	Gupta, Ash	Research regarding debt forgiveness issues raised by PricewaterhouseCoopers memorandum in preparation of response, points and analysis regarding same;	2.2	\$1,760.00
Apr 28, 2010	Gupta, Ash	Reviewing debt forgiveness issues in view of considering additions to CRA Ruling to deal with effects of same;	2.3	\$1,840.00
Apr 28, 2010	Gupta, Ash	Discussion with L. Sparling regarding debt forgiveness and prospective meeting and emails regarding same;	0.8	\$640.00

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Apr 28, 2010	Gupta, Ash	Telephone conversation with M. Watson regarding joint defence agreement;	0.6	\$480.00
Apr 29, 2010	Watson, Michael S.F.	Review of draft common interest privilege agreement prepared by Oslers and office conference with A Gupta re suggested revisions to same	1.0	\$650.00
Apr 29, 2010	Cohen, D F W.	Attendance to review and execute the common interest agreement and email same;	0.5	\$362.50
Apr 29, 2010	Cohen, D F W.	Attendance to review and revise memo;	0.9	\$652.50
Apr 29, 2010	Cohen, D F W.	Review and consider email from Lloyd Sparling with respect to further CRA amendment request to allow liquidity trust conversion before amalgamation	0.5	\$362.50
Apr 29, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Follow-up call with M. Watson regarding amendments to joint defense agreement and revisions to same;	0.5	\$400.00
Apr 29, 2010	Gupta, Ash	Telephone call with J. Murray and J. Dacks regarding revisions to joint defense agreement and reviewing revised draft;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	telephone call with PricewaterhouseCoopers regarding status of French discussions;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Meeting with PricewaterhouseCoopers to review issues regarding confirmation of liquidating trust prior to acquisition of control;	2.0	\$1,600.00
Apr 29, 2010	Gupta, Ash	Reviewing Canadian acquisition of control issues as follow-up to PricewaterhouseCoopers meeting;	2.8	\$2,240.00
Apr 29, 2010	Gupta, Ash	Preparation of internal memorandum regarding debt forgiveness issues relating to acquisition of control and French debt structure;	1.8	\$1,440.00
Apr 29, 2010	Gupta, Ash	Telephone call with N. Jacquot regarding updates on French issues;	1.4	\$1,120.00
Apr 30, 2010	Monteith, Laura	Meeting with A. Gupta to discuss tax-related issues;	0.4	\$158.00
Apr 30, 2010	Cohen, D F W.	Attendance to discussions and email with A. Gupta;	0.4	\$290.00
Apr 30, 2010	Gupta, Ash	Telephone call with N. Jaquot regarding next steps and review of French issues arising out of PWC meeting of April 30, 2010;	2.3	\$1,840.00
Apr 30, 2010	Gupta, Ash	Reviewing various matters with L. Monteith;	0.3	\$240.00
Apr 30, 2010	Gupta, Ash	Discussions with L. Sparling regarding follow-up meeting with M. Berry;	0.2	\$160.00
May 3, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz, A. Gupta and I. Fredericks;	0.7	\$507.50
May 3, 2010	Cohen, D F W.	Review and consider Intertan France winding up memo;	2.1	\$1,522.50
May 4, 2010	Cohen, D F W.	Attendance to correspondence with respect to Motion;	0.4	\$290.00
May 4, 2010	Gupta, Ash	Telephone conference call with Pachulski and Arsenne re French tax issues;	1.4	\$1,120.00

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May 6, 2010	Gupta, Ash	Further review of CRA ruling following meeting with PricewaterhouseCoopers and Goodmans;	1.6	\$1,280.00
May 6, 2010	Gupta, Ash	Meeting at PricewaterhouseCoopers with L. Sparling, E. Basso, G. Watson and M. Berry to review various matters in connection with CRA draft ruling;	2.8	\$2,240.00
May 6, 2010	Gupta, Ash	Follow-up discussion with M. Berry re acquisition of control issues;	0.4	\$320.00
May 7, 2010	Cohen, D F W.	Attendance to multiple correspondence with respect to tax update;	1.1	\$797.50
May 7, 2010	Gupta, Ash	Reviewing revised liquidating trust agreement;	1.2	\$960.00
May 7, 2010	Gupta, Ash	Internal call re meeting with PricewaterhouseCoopers and Goodmans;	0.4	\$320.00
May 7, 2010	Gupta, Ash	Follow-up review of and revisions to CRA ruling;	0.8	\$640.00
May 10, 2010	Cohen, D F W.	Attendance to review email correspondence; telephone call with J. Pomerantz;	0.4	\$290.00
May 10, 2010	Gupta, Ash	Conference call re update from PricewaterhouseCoopers and Oslers;	0.8	\$640.00
May 10, 2010	Gupta, Ash	Preparing revised CRA ruling;	2.2	\$1,760.00
May 11, 2010	Cohen, D F W.	Attendance to telephone call with client and Skadden Arps and Osler and office conference with A. Gupta;	0.9	\$652.50
May 12, 2010	Gupta, Ash	Amending draft CRA ruling;	1.6	\$1,280.00
May 12, 2010	Gupta, Ash	Reviewing comments from PricewaterhouseCoopers with respect to draft ruling;	0.4	\$320.00
May 14, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta and to client;	0.4	\$290.00
May 14, 2010	Gupta, Ash	Update call re status;	0.7	\$560.00
May 15, 2010	Gupta, Ash	Internal calls re updates with respect to discussions with Monitors counsel;	1.8	\$1,440.00
May 16, 2010	Cohen, D F W.	Attendance to discussions with A. Gupta and correspondence with A. Gupta and client;	0.8	\$580.00
May 16, 2010	Gupta, Ash	Follow-up discussions with Monitors counsel re update;	0.8	\$640.00
May 17, 2010	Watson, Michael S.F.	Office conference with D Cohen re limitation period issues concerning possible claims against Intertan professional advisors, and conference telephone attendance on U.S. counsel re same	2.0	\$1,300.00
May 20, 2010	Cohen, D F W.	Attendance to correspondence;	0.2	\$145.00
May 21, 2010	Cohen, D F W.	Attendance to telephone call with Monitor's counsel;	0.3	\$217.50

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May 21, 2010	Gupta, Ash	Considering debt forgiveness issues re revised ruling;	1.6	\$1,280.00
May 25, 2010	Cohen, D F W.	Attendance to correspondence;	0.5	\$362.50
May 26, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham;	0.1	\$72.50
May 26, 2010	Gupta, Ash	Telephone call with Arsene re French tax issues;	0.5	\$400.00
May 28, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham and reply thereto from J. Latham. and telephone call with J. Latham;	2.4	\$1,740.00
May 28, 2010	Cohen, D F W.	Discussions with A. Gupta;	1.1	\$797.50
May 28, 2010	Gupta, Ash	Conference call and discussions with D. Cohen;	1.1	\$880.00
May 30, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham and Monitor Tax counsel; correspondence to J. Pomerantz;	0.6	\$435.00
May 30, 2010	Cohen, D F W.	Telephone call with J. Latham, A. Gupta and M. Berry and review of bifurcated reorganization regarding such and correspondence to client;	0.8	\$580.00
May 30, 2010	Gupta, Ash	Conference call with Monitor's counsel re revised CRA approach;	0.8	\$640.00
Jun 1, 2010	Cohen, D F W. 9286	Discussion with respect to motion and objection; telephone call with A. Gupta and client;	1.8	\$1,305.00
Jun 1, 2010	Gupta, Ash	Internal discussions re Monitor status, reviewing CRA submissions and reviewing debt restructuring issues together with follow-up internal telephone conference call re same;	2.7	\$2,160.00
Jun 2, 2010	Gupta, Ash	Reviewing issues re Reply; internal discussions re same;	1.8	\$1,440.00
Jun 3, 2010	Gupta, Ash	Internal discussions re CRA strategy and discussions with Monitor re CRA strategy;	1.0	\$800.00
Jun 3, 2010	Gupta, Ash	Telephone call with Arsene;	0.2	\$160.00
Jun 4, 2010	Gupta, Ash	Reviewing French tax memo; discussions re strategy proposed by French counsel and effect of same on Canadian Rulings process;	2.0	\$1,600.00
Jun 7, 2010	Gupta, Ash	Internal tax call regarding French issues, telephone conference call with Skadden et al re US tax issues and follow-up detailed memoranda outlining US issues together with follow-up call with D. Levy re US tax issues;	4.6	\$3,680.00
Jun 8, 2010	Ng, Letitia L.	Discussion with A. Gupta and consider issues with respect to Ruling and review documents relating to Ruling;	1.5	\$727.50
Jun 8, 2010	Gupta, Ash	Reviewing US tax issues and considering alternative solutions;	2.0	\$1,600.00
Jun 8, 2010	Gupta, Ash	Discussions re French tax issues;	0.4	\$320.00
Jun 9, 2010	Ng, Letitia L.	Preparation for and attendance at meeting with M. Pearlman;	1.2	\$582.00
Jun 9, 2010	Ng, Letitia L.	Review documents with respect to acquisition of control;	3.8	\$1,843.00

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Jun 9, 2010	Ng, Letitia L.	Attend conference call with L. Sparling, M. Berry and A. Gupta with respect to acquisition of control;	1.0	\$485.00
Jun 9, 2010	Cohen, D F W.	Telephone call with client;	0.4	\$290.00
Jun 9, 2010	Gupta, Ash	Meeting with M. Pearlman and follow-up discussions in connection with same;	1.8	\$1,440.00
Jun 9, 2010	Gupta, Ash	Considering ULC solution to US tax issue and internal discussion and call with Arsene re same;	2.0	\$1,600.00
Jun 10, 2010	Gupta, Ash	All hands conference call re status update on Canadian and US tax issues and follow-up discussions with D. Levy re possible solution using ULC and internal discussions with respect to same;	2.4	\$1,920.00
Jun 10, 2010	Gupta, Ash	Attend conference call with L. Sparling, M. Berry and L Ng with respect to acquisition of control;	1.0	\$800.00
Jun 11, 2010	Cohen, D F W.	Reviewing strategy for CRA filing;	1.9	\$1,377.50
Jun 14, 2010	Ng, Letitia L.	Internal discussion with A. Gupta with respect to next steps;	0.4	\$194.00
Jun 14, 2010	Ng, Letitia L.	Attend conference call with M. Berry, L. Sparling, E. Basso and A. Gupta;	0.4	\$194.00
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz revision back to "Plan A" amalgamation in the event that Intertan US insurance claims extinguished;	0.5	\$362.50
Jun 14, 2010	Cohen, D F W.	Attendance to all party call with respect to CRA strategy and US insurance issues and follow-up correspondence regarding same;	0.7	\$507.50
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call to monitor's counsel;	0.1	\$72.50
Jun 14, 2010	Gupta, Ash	Telephone call with J. Pomerantz re status update and planning for follow-up call with Skadden and follow-up internal telephone conference call with J. Pomerantz, D. Cohen and R. Feinstein re strategy regarding approach with Monitor's counsel;	1.3	\$1,040.00
Jun 15, 2010	Ng, Letitia L.	Discussion with A. Gupta; revise ruling request; attend conference call;	2.0	\$970.00
Jun 15, 2010	Cohen, D F W.	Correspondence with respect to CRA filing strategy (multiple);	0.7	\$507.50
Jun 15, 2010	Gupta, Ash	Reviewing revised Ruling request and circulating same to all parties for comments and numerous emails with Skadden, E&Y (US) and Oslers re status and timing of comments;	2.2	\$1,760.00
Jun 15, 2010	Gupta, Ash	All-hands conference call with Monitor's counsel re moving forward with Ruling and follow-up internal discussions re approach to CRA;	1.6	\$1,280.00
Jun 15, 2010	Gupta, Ash	Conference call with Skadden re approach to Monitor counsel and numerous email in respect of details and approach for call with Monitor's counsel;	1.8	\$1,440.00
Jun 15, 2010	Gupta, Ash	Preliminary telephone call with M. Berry re approval of CRA approach and comfort with "prong II" approach to have liquidating trust appointed in advance of liquidation;	0.8	\$640.00
Jun 16, 2010	Cohen, D F W.	Attendance to review correspondence with respect to insurance claims and CRA draft ruling request;	0.9	\$652.50

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Jun 16, 2010	Gupta, Ash	Telephone call with J. Pomerantz re next steps in connection with proposed Ruling and consequences re same and follow-up email and discussion with PWC and Goodmans re next steps;	2.4	\$1,920.00
Jun 17, 2010	Ng, Letitia L.	Review correspondence; discussion with A. Gupta; revise ruling request;	0.5	\$242.50
Jun 17, 2010	Gupta, Ash	Telephone call with M. Berry to sign-off on Ruling request and discussion re status of CRA with respect to last round of discussions;	0.7	\$560.00
Jun 17, 2010	Gupta, Ash	Preparation for Group conference call to approve and sign off on draft Ruling request and follow-up call with J. Pomerantz re same;	1.3	\$1,040.00
Jun 17, 2010	Gupta, Ash	Incorporating Oslers' amendments to CRA Ruling and re-circulating and follow-up of issues with E&Y (US);	0.6	\$480.00
Jun 17, 2010	Gupta, Ash	Exchange of numerous emails with D. Levy (Skadden) and E&Y (US) re review and timing for comments on draft CRA Ruling and follow-up internal discussion re US timing;	1.8	\$1,440.00
Jun 18, 2010	Gupta, Ash	Detailed review of latest draft of Liquidating Trust Agreement and Debtor's Plan redlined to Joint Plan and considering effect of strategy against effect on proposed CRA Ruling request;	4.2	\$3,360.00
Jun 18, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz re strategy of pursuing Ruling steps under single US order versus multiple orders;	1.4	\$1,120.00
Jun 19, 2010	Gupta, Ash	Reviewing acquisition of control issues in light of proceeding under single US Court order and considering CRA guidance in analagous contexts and further review of "acting in concert" caselaw and technical documents;	4.8	\$3,840.00
Jun 20, 2010	Gupta, Ash	Considering risk level and potential Monitor reaction and considering possible CRA reaction with respect to disclosure on issue of proceeding under a single order;	3.5	\$2,800.00
Jun 21, 2010	Ng, Letitia L.	Review liquidating trust agreement and debtor's plan;	1.5	\$727.50
Jun 21, 2010	Gupta, Ash	Email to J Pomerantz and R Feinstein re concern from CRA perspective if proceeding with single Plan;	0.8	\$640.00
Jun 22, 2010	Ng, Letitia L.	Attend conference call with P. Leung of CRA with respect to revised ruling request and internal discussion with A. Gupta to report on discussion;	1.3	\$630.50
Jun 22, 2010	Gupta, Ash	Telephone conference call with L. Sparling (PWC), L. Ng and Simon Leung (CRA) re Ruling request and follow-up call with L Sparling and L Ng re CRA reaction to acquisition of control issue;	1.8	\$1,440.00
Jun 23, 2010	Ng, Letitia L.	Attend conference call and internal discussion with A. Gupta;	1.2	\$582.00
Jun 23, 2010	Gupta, Ash	Conference call with Skadden, Oslers, Pachulski and others re merits of proceeding with single Plan versus multiple Plans and follow-up discussions with respect to strategy for approaching CRA and Monitor;	2.6	\$2,080.00
Jun 24, 2010	Ng, Letitia L.	Internal discussion with A. Gupta;	0.3	\$145.50
Jun 24	Gupta, Ash	Internal discussion with L. Ng;	0.3	\$240.00

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Jun 25, 2010	Gupta, Ash	Telephone call with M. Berry (Goodmans) re single Plan issue and follow-up internal discussion re CRA approach;	0.8	\$640.00
Jun 25, 2010	Gupta, Ash	Telephone conference call with UCC members, Pachulski (Pomerantz, Feinstein and Pachulski) and D. Cohen (Gowlings) re various matters and follow-up considerations re CRA view on single Plan and effect on its position vis-a-vis acquisition of control;	2.3	\$1,840.00
Jun 28, 2010	Gupta, Ash	Reviewing possible CRA reactions to Single Plan approach and follow-up discussions with CRA officer;	1.6	\$1,280.00
Jun 29, 2010	Ng, Letitia L.	Prepare for and attend conference call re CRA and tax-related issues;	1.0	\$485.00
Jun 29, 2010	Gupta, Ash	Telephone conference call with N. Jacquot (Arsene), J. Pomerantz, R Feinstein and L. Ng re French tax issues and follow-up internal discussions re same with respect to impact of French next steps on CRA Ruling and whether need to disclose details of French tax issues to CRA;	2.3	\$1,840.00
			308.9	\$235,954.00

Litigation

May 11, 2010	Gupta, Ash	Telephone call with J. Pomerantz and J. Fredericks re insurance issues;	1.2	\$960.00
May 17, 2010	Lamie, Frank D.	Telephone meeting with and instructions from D. Cohen, R Feinstein and J Morris;	0.6	\$213.00
May 17, 2010	Lamie, Frank	Attendance to review insurance letter;	0.2	\$71.00
May 17, 2010	Cohen, D F W.	Attendance to preparation for call with Skadden and monitor and review of materials for call and telephone call with client and all parties;	3.2	\$2,320.00
May 17, 2010	Cohen, D F W.	Attendance to discussions regarding limitation periods for claims with respect to French Tax issues;	1.6	\$1,160.00
May 17, 2010	Cohen, D F W.	Telephone call with M. Watson and client relating to limitation issues;	2.0	\$1,450.00
May 17, 2010	Gupta, Ash	Conference call with Pachulski, Skadden and Goodman's re insurance issues and preliminary call with counsel to Monitor in connection with same;	1.8	\$1,440.00
May 18, 2010	Lamie, Frank D.	Attendance to meeting with and instructions from D. Cohen and instructions to A. Sullivan;	2.6	\$923.00
May 18, 2010	Comartin, Michael	Meeting with F. Lamie re instructions;	0.5	\$129.00
May 18, 2010	Comartin, Michael	Attendance to serving documents;	1.0	\$215.00

- 26 -

May 19, 2010	Lamie, Frank D.	Attendance to various instructions to G. Leung and M. Comartin;	0.6	\$213.00
May 19, 2010	Lamie, Frank D.	Attendance to effect service on various parties;	1.0	\$355.00
May 19, 2010	Lamie, Frank D.	Attendance to affidavits of service;	3.1	\$1,100.50
May 19, 2010	Lamie, Frank D.	Attendance to detailed correspondence to D. Cohen;	0.5	\$177.50
May 18, 2010	Cohen, D F W.	Attendance to service of insurance notice letter;	1.0	\$725.00
May 18, 2010	Cohen, D F W.	telephone call with J. Morris regarding insurance notice letter and office conference with F. Lamie;	2.6	\$1,885.00
May 19, 2010	Cohen, D F W.	Meeting with F. Lamie;	0.5	\$362.50
			24	\$13,699.50

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EXHIBIT C



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Official Committee of Unsecured Creditors
Circuit City Stores Inc.

October 1, 2010

Our Matter: T973346
Re: InterTAN - Official Committee of Unsecured Creditors

TO OUR FEE:

For Professional Services:	\$82,446.00
HST	\$10,717.98
Total Fees and Taxes:	\$93,163.98

DISBURSEMENTS:

Nil

TOTAL INVOICE BALANCE

\$93,163.98

GOWLING LAFLEUR HENDERSON LLP

A handwritten signature in black ink, appearing to read "E. Patrick Shea".

PER: _____
E. Patrick Shea

August, 2010

Aug 31, 2010	Gupta, Ash	Telephone discussion with D. Cohen re potential French solutions and steps that may require Canadian Court approval;	0.4	\$320.00
Aug 31, 2010	Gupta, Ash	Considering French tax issues and status update call with French counsel;	1.6	\$1,280.00
Aug 31, 2010	Gupta, Ash	Considering French debt set-off transactions and discussions re same with L. Ng;	2.6	\$2,080.00
Aug 31, 2010	Cohen, D F W.	Telephone discussion with A. Gupta re potential French solutions and steps that may require Canadian Court approval;	0.4	\$290.00
Aug 31, 2010	Cohen, D F W.	Attendance to correspondence from J. Pomerantz outlining French tax issues;	0.4	\$290.00
Aug 30, 2010	Gupta, Ash	Considering French issues and alternative solutions;	2.8	\$2,240.00
Aug 30, 2010	Gupta, Ash	All parties call and follow-up discussions re strategies for next steps;	1.2	\$960.00
Aug 30, 2010	Cohen, D F W.	Attendance to conference call with debtor counsel and monitor and preparation for same;	0.8	\$580.00
Aug 30, 2010	Cohen, D F W.	Attendance to call with J. Latham prior to general conference call;	0.4	\$290.00
Aug 27, 2010	Gupta, Ash	Analysis re French issues and potential alternative solutions in event of CRA position that French debts settled in current taxation year as well as follow-up internal discussions re same;	4.8	\$3,840.00
Aug 27, 2010	Ng, Letitia	Revise ruling request;	0.6	\$291.00
Aug 27, 2010	Cohen, D F W.	Review of monitor's issues with consent to steps to conversion to liquidating trust;	3.5	\$2,537.50
Aug 27, 2010	Cohen, D F W.	Attendance to call with J Latham and M Wasserman;	0.5	\$362.50
Aug 27, 2010	Cohen, D F W.	Follow-up with J Pomerantz regarding review of monitor's issues and call with J Lathan and M Wasserman;	0.6	\$435.00
Aug 26, 2010	Gupta, Ash	Preparation for and attendance on conference call with PWC and Goodmans re revised Ruling;	1.2	\$960.00
Aug 26, 2010	Gupta, Ash	Reviewing revised Ruling request and internal discussion re	0.8	\$640.00

		same;		
Aug 26, 2010	Gupta, Ash	Numerous emails with G. Galardi, J. Pomerantz, R. Feinstein and others re next steps and timetable for Ruling request submission;	3.6	\$2,880.00
Aug 26, 2010	Ng, Letitia	Internal discussions re revised Ruling request;	0.3	\$145.50
Aug 26, 2010	Ng, Letitia	Attend conference call with PWC and Goodmans re revised ruling request;	1.0	\$485.00
Aug 26, 2010	Ng, Letitia	Revise Ruling request;	0.5	\$242.50
Aug 26, 2010	Cohen, D F W.	Call with Pomerantz re joint plan and CRA ruling;	0.5	\$362.50
Aug 26, 2010	Cohen, D F W.	Review of US joint plan and CRA ruling	4.1	\$2,972.50
Aug 26, 2010	Cohen, D F W.	Call with M. Wasserman and J Latham;	0.5	\$362.50
Aug 26, 2010	Gupta, Ash	Telephone status update calls re revived Ruling and PWC French tax issue;	0.6	\$480.00
Aug 26, 2010	Gupta, Ash	All-parties status update call;	0.6	\$480.00
Aug 25, 2010	Gupta, Ash	Conference call re France status and update;	0.6	\$480.00
Aug 25, 2010	Gupta, Ash	Preparing detailed e-mail re CRA call and follow-up issues raised by PWC;	2.2	\$1,760.00
Aug 25, 2010	Gupta, Ash	Conference call update with UCC members;	0.6	\$480.00
Aug 25, 2010	Gupta, Ash	Preparation for and attendance on CRA conference call with CRA, PWC and Gowlings;	1.8	\$1,440.00
Aug 25, 2010	Gupta, Ash	Considering PWC issue raised re potential cost basis grind on SNC interest in the event that CRA takes the position that French debt continues and related research re proposed amendments to partnership basis adjustment rules;	6.8	\$5,440.00
Aug 25, 2010	Ng, Letitia	Attend conference calls with Canada Revenue Agency and PWC re revised ruling request;	0.9	\$436.50
Aug 25, 2010	Ng, Letitia	Attend conference call with J. Pomerantz and A. Gupta re update on ruling request and French debt issue;	0.5	\$242.50

Aug 25, 2010	Ng, Letitia	Attend conference call re French issue update;	0.6	\$291.00
Aug 25, 2010	Ng, Letitia	Internal discussions regarding and revise ruling request;	0.8	\$388.00
Aug 25, 2010	Ng, Letitia	Draft email summarizing issue raised by PWC re: French entities and potential solutions;	0.7	\$339.50
Aug 24, 2010	Gupta, Ash	Status update discussions with J. Pomerantz;	0.6	\$480.00
Aug 24, 2010	Gupta, Ash	Reviewing issues re alternative loss in context of revised Ruling request in anticipation of CRA discussion;	2.4	\$1,920.00
Aug 24, 2010	Ng, Letitia	Attend conference call with J. Pomerantz and A. Gupta re status of ruling request;	0.3	\$145.50
Aug 22, 2010	Gupta, Ash	Revising CRA Ruling request and numerous internal discussions re same;	2.3	\$1,840.00
Aug 20, 2010	Gupta, Ash	Discussions with E. Basso and L. Sparling re CRA response;	1.2	\$960.00
Aug 20, 2010	Ng, Letitia	Attend conference call with L. Sparling, E. Basso and A. Gupta re: ruling request;	0.3	\$145.50
Aug 20, 2010	Ng, Letitia	Internal discussions re revised ruling request;	0.4	\$194.00
Aug 20, 2010	Ng, Letitia	Revise ruling request;	3.0	\$1,455.00
Aug 19, 2010	Gupta, Ash	Preparation of extensive Rulings submissions and corresponding research re same;	5.8	\$4,640.00
Aug 19, 2010	Ng, Letitia	Internal discussions and consider rules regarding relevant loss balance;	1.6	\$776.00
Aug 18, 2010	Gupta, Ash	Follow-up discussion re CRA call and research re debt settlement issues raised by CRA on call;	2.6	\$2,080.00
Aug 18, 2010	Gupta, Ash	Preliminary telephone conference call with PWC re CRA Ruling request in advance of CRA call;	0.8	\$640.00
Aug 18, 2010	Gupta, Ash	Various internal follow-up discussions re CRA call and status update with US counsel to UCC re same;	1.2	\$960.00
Aug 18, 2010	Gupta, Ash	Telephone conference call with L. Ng, PwC, S. Leung (CRA) and L. Carruthers (CRA) re Ruling Request;	1.2	\$960.00
Aug 18, 2010	Ng, Letitia	Attend conference call with L. Carruthers of CRA and Deloitte team re debt forgiveness issue;	0.5	\$242.50

Aug 18, 2010	Ng, Letitia	Attend conference call with Deloitte team re: preparation for conference call with CRA rulings officer;	0.3	\$145.50
Aug 18, 2010	Ng, Letitia	Internal discussions and consider re debt forgiveness issue in ruling request;	0.8	\$388.00
Aug 17, 2010	Gupta, Ash	Preparation of submissions for August 18, 2010 call with CRA;	1.6	\$1,280.00
Aug 17, 2010	Gupta, Ash	Internal discussions re 80.04 and 40(2)(g) issues in connection with debt forgiveness issues in CRA Ruling request;	0.7	\$560.00
Aug 17, 2010	Gupta, Ash	Research re historic Rulings and sunset clause;	2.4	\$1,920.00
Aug 16, 2010	Gupta, Ash	Reviewing and revising draft submissions to CRA regarding debt amendment issues;	2.6	\$2,080.00
Aug 14, 2010	Gupta, Ash	Preparing submissions to CRA in response to L. Carruthers' e-mail;	2.2	\$1,760.00
Aug 14, 2010	Gupta, Ash	Considering 80.04 issues and internal discussions with L. Ng re same;	1.2	\$960.00
Aug 13, 2010	Gupta, Ash	Discussions with PwC re CRA correspondence and consideration of next steps;	0.8	\$640.00
Aug 13, 2010	Gupta, Ash	Internal discussions re CRA response on Ruling request and further discussions with J. Pomerantz and R. Feinstein re same;	1.3	\$1,040.00
Aug 13, 2010	Gupta, Ash	Reviewing detailed e-mail from Lori Carruthers (CRA) re debt forgiveness issues and research re various points in connection with 40(3.2);	2.6	\$2,080.00
Aug 13, 2010	Ng, Letitia	Review correspondence from L. Carruthers of CRA re debt forgiveness issue and considered suggested revisions;	1.2	\$582.00
Aug 12, 2010	Gupta, Ash	Status update telephone calls re CRA Ruling and discussions with Debt Forgiveness Rulings Officer;	0.8	\$640.00
Aug 11, 2010	Gupta, Ash	Reviewing debt forgiveness issues raised by CRA and possible avenues of argument;	2.3	\$1,840.00
Aug 11, 2010	Gupta, Ash	Numerous telephone calls and internal discussions re possible amendments to proposed Ruling request to deal with debt forgiveness issues;	1.3	\$1,040.00
Aug 10, 2010	Gupta, Ash	Preparation for and attendance on telephone conference call with CRA;	1.2	\$960.00

Aug 10, 2010	Gupta, Ash	Follow-up discussion with PwC re CRA comments on Ruling;	0.8	\$640.00
Aug 10, 2010	Gupta, Ash	Preparing response to CRA inquiries and internal discussions re same;	1.8	\$1,440.00
Aug 10, 2010	Gupta, Ash	Telephone conference call with J. Pomerantz and R. Feinstein re CRA discussion;	0.5	\$400.00
Aug 10, 2010	Ng, Letitia	Attend conference call with S. Leung, L. Sparling, E. Basso and A. Gupta re ruling request;	0.5	\$242.50
Aug 9, 2010	Ng, Letitia	Attend conference call with L. Sparling and A. Gupta re ruling request;	0.3	\$145.50
Aug 8, 2010	Gupta, Ash	Discussion with PwC regarding CRA follow-up inquiries to Ruling request and follow-up research regarding GAAR issues;	3.2	\$2,560.00
Aug 4, 2010	Gupta, Ash	Reviewing amendments to promissory notes and issues raised by CRA in connection with same;	1.8	\$1,440.00
Aug 4, 2010	Gupta, Ash	Conference call with PwC and Goodmans re CRA submissions;	1.4	\$1,120.00
Aug 4, 2010	Gupta, Ash	Preparation of submissions to CRA on various Ruling points raised by CRA and follow-up internal discussions re same;	2.5	\$2,000.00
TOTAL			110.1	\$82,446.00



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Official Committee of Unsecured Creditors
Circuit City Stores Inc.

December 9, 2010

Our Matter: T973346
Re: InterTAN - Official Committee of Unsecured Creditors

TO OUR FEE:

For Professional Services:	\$37,753.00
HST	\$ 4,907.89
Total Fees and Taxes:	\$42,660.89

DISBURSEMENTS: Nil

TOTAL INVOICE BALANCE \$42,660.89

GOWLING LAFLEUR HENDERSON LLP

A handwritten signature in black ink, appearing to read "E. Patrick Shea".

PER: _____
E. Patrick Shea

September 2010

Sep 1, 2010	Cohen, D F W.	Attendance to correspondence and telephone call regarding French tax issues;	0.2	\$145.00
Sep 2, 2010	Ng, Letitia	Review email from S. Leung of CRA re: revisions to ruling request;	0.4	\$194.00
Sep 2, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz with respect to share transfer to dissolve French entity - strategy for Canadian approval of same and consider best approach thereafter;	2.1	\$1,522.50
Sep 2, 2010	Ng, Letitia	Draft set-off agreement;	0.8	\$388.00
Sep 2, 2010	Ng, Letitia	Attend conference call with French counsel;	0.2	\$97.00
Sep 2, 2010	Gupta, Ash	Internal discussions with L. Ng regarding set-off agreement and further revisions to same;	1.2	\$960.00
Sep 2, 2010	Gupta, Ash	Considering comments from S. Leung (CRA) and internal discussions in connection with same;	2.6	\$2,080.00
Sep 2, 2010	Gupta, Ash	Conference call with L. Sparling to review CRA comments and formulate strategy for response;	1.3	\$1,040.00
Sep 3, 2010	Gupta, Ash	Follow-up discussions with L. Sparling and L. Ng regarding further CRA comments and numerous emails exchanged regarding same;	1.8	\$1,440.00
Sep 3, 2010	Ng, Letitia	Attend conference call with L. Sparling and A. Gupta re: response from S. Leung of CRA;	0.2	\$97.00
Sep 3, 2010	Ng, Letitia	Attend conference call with PWC and Goodmans re: CRA comments on revised ruling request;	0.2	\$97.00
Sep 3, 2010	Gupta, Ash	Review and revise language for proposed ruling request in connection with CRA comments;	0.4	\$320.00
Sep 3, 2010	Gupta, Ash	Status update call with J. Pomerantz;	0.2	\$160.00
Sep 3, 2010	Gupta, Ash	Considering follow-up comments from S. Leung (CRA) and further discussions regarding same;	1.0	\$800.00
Sep 3, 2010	Gupta, Ash	Telephone conference call with PWC and Goodmans to review CRA comments and agreement on response in connection with same;	0.8	\$640.00
Sep 7, 2010	Gupta, Ash	Reviewing executed ruling request and related emails regarding same;	0.3	\$240.00
Sep 7, 2010	Cohen, D F W.	Attendance to review plan approval in Chapter 11 proceedings;	0.8	\$580.00
Sep 7, 2010	Cohen, D F W.	Attendance to discussion with J. Pomerantz with respect to interim French Tax structural reorganization proposal;	0.3	\$217.50
Sep 7, 2010	Gupta, Ash	Discussions with CRA regarding timing of Ruling;	0.8	\$640.00
Sep 7, 2010	Gupta, Ash	Follow-up discussions with monitor regarding timing issues;	0.2	\$160.00
Sep 8, 2010	Cohen, D F W.	Attendance to discussion with respect to French structural adjustments to prepare tax cases;	0.2	\$145.00
Sep 10, 2010	Gupta, Ash	Reviewing French issues and range of solutions;	2.1	\$1,680.00
Sep 10, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz; meeting with A. Gupta; correspondence to monitor's counsel;	3.4	\$2,465.00
Sep 10, 2010	Cohen, D F W.	Call regarding final implementation of liquidating trust and loose	0.4	\$290.00

		ends in French tax issues;		
Sep 14, 2010	Gupta, Ash	Telephone discussion with M. Berry regarding next steps with respect to French issue and preparation of summary memorandum regarding same;	2.6	\$2,080.00
Sep 14, 2010	Gupta, Ash	Telephone conference call regarding next steps with monitor's counsel;	0.8	\$640.00
Sep 14, 2010	Cohen, D F W.	Attendance to telephone call with monitor and telephone call with A. Gupta; telephone conference with J. Pomerantz regarding Canadian consent to reorganization;	1.8	\$1,305.00
Sep 15, 2010	Cohen, D F W.	Attendance to correspondence with J. Pomerantz with respect to Canadian reorganization;	0.3	\$217.50
Sep 15, 2010	Cohen, D F W.	Correspondence to M. Wasserman and J Latham regarding reorganization and additional minor French subsidiary reorganize issues	0.5	\$362.50
Sep 15, 2010	Cohen, D F W.	Review reorganization checklist issues;	1.5	\$1,087.50
Sep 15, 2010	Gupta, Ash	Discussions with J. Pomerantz regarding check list of outstanding issues;	0.8	\$640.00
Sep 16, 2010	Gupta, Ash	Internal discussions with D. Cohen regarding next steps and further discussions with Monitor's counsel regarding French issues;	1.6	\$1,280.00
Sep 17, 2010	Gupta, Ash	Telephone conference call with various parties regarding agenda items and next steps to be taken;	1.6	\$1,280.00
Sep 17, 2010	Gupta, Ash	Follow-up discussions with M. Berry regarding French issue summary and preparation of French summary check list;	1.0	\$800.00
Sep 21, 2010	Ng, Letitia	Internal discussions regarding next steps;	0.3	\$145.50
Sep 22, 2010	Gupta, Ash	Telephone discussions with N. Jacquot regarding French next steps and draft agreements in connection with same;	3.8	\$3,040.00
Sep 22, 2010	Geddes, Gloria J.	Discussions with A. Gupta re: tax matters;	0.3	\$240.00
Sep 23, 2010	Monteith, Laura	Meeting with A. Gupta to discuss file; conducting research regarding tax issues for A. Gupta;	2.9	\$1,145.50
Sep 23, 2010	Gupta, Ash	Reviewing and revising set-off agreement and follow-up discussions with French counsel regarding timing and status of same;	2.2	\$1,760.00
Sep 24, 2010	Monteith, Laura	Conducting research regarding file;	2.1	\$829.50
Sep 24, 2010	Monteith, Laura	Drafting memorandum for A. Gupta regarding tax issues;	1.1	\$434.50
Sep 24, 2010	Monteith, Laura	Attending telephone call with A. Gupta regarding tax issues;	0.5	\$197.50
Sep 27, 2010	Gupta, Ash	Internal discussions regarding next steps;	0.4	\$320.00
Sep 28, 2010	Gupta, Ash	Internal discussions regarding next steps and reviewing next steps with French counsel;	1.2	\$960.00
Sep 29, 2010	Ferraro, Maria	Discussion with A. Gupta regarding continuance documents; review of draft continuance documents; preparing email with comments;	0.8	\$200.00
Sep 29, 2010	Gupta, Ash	Internal discussions re next steps, conference call re same and follow-up review of Nova Scotia continuance documents;	1.2	\$960.00
Sep 30, 2010	Gupta, Ash	Telephone discussions with Nicolas Jacquot re reviewing and	1.6	\$1,280.00

		revising French documents to effect SNC wind-up;		
Sep 30, 2010	Ferraro, Maria	Discussion an examiner at the Ministry of Government Services; preparing an email requesting a copy of the application for authorization out of Ontario;	0.6	\$150.00
TOTAL				\$37,753.00

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EXHIBIT D



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Official Committee of Unsecured Creditors
Circuit City Stores Inc.

December 9, 2010

Our Matter: T973346
Re: InterTAN - Official Committee of Unsecured Creditors

TO OUR FEE:

For Professional Services:	\$40,648.00
HST	\$ 5,284.24
Total Fees and Taxes:	\$45,932.24

DISBURSEMENTS: Nil

TOTAL INVOICE BALANCE \$45,932.24

GOWLING LAFLEUR HENDERSON LLP

A handwritten signature in black ink, appearing to read "E. Patrick Shea".

PER: _____
E. Patrick Shea

October 2010

Oct 1, 2010	Cohen, D F W.	Attendance to telephone call with J. Latham; telephone call to J. Pomerantz; discussions with court; correspondence with M. Wasserman;	2.1	\$1,522.50
Oct 1, 2010	Cohen, D F W.	Attendance to discussion and email with A. Gupta;	0.4	\$290.00
Oct 1, 2010	Cohen, D F W.	Attendance to correspondence from J. Pomerantz; correspondence to M. Wasserman and J. Murray; telephone call with J. Latham;	1.1	\$797.50
Oct 1, 2010	Gupta, Ash	Considering French steps in connection with October 13 Canadian hearing date and discussions with French counsel regarding same;	0.8	\$640.00
Oct 1, 2010	Gupta, Ash	Reviewing email from Skadden regarding reorganization documents and reviewing same;	2.2	\$1,760.00
Oct 5, 2010	Gupta, Ash	Reviewing issues regarding continuance and status of ministry consent;	0.8	\$640.00
Oct 5, 2010	Cohen, D F W.	Attendance to issues with respect to tax reorganization;	3.1	\$2,247.50
Oct 5, 2010	Ferraro, Maria	Preparing email to Oslers requesting status of tax consent;	0.2	\$50.00
Oct 6, 2010	Gupta, Ash	Follow-up regarding ministerial consent issues;	0.4	\$320.00
Oct 6, 2010	Cohen, D F W.	Attendance to correspondence with A. Gupta and T. Pomerantz;	0.2	\$145.00
Oct 7, 2010	Cohen, D F W.	Attendance to issues with respect to accelerating Canadian motion; discussions with respect to post LT conversion engagement of counsel and advisors;	0.8	\$580.00
Oct 7, 2010	Gupta, Ash	Reviewing applicant's motion record and review Ministry consent status;	0.6	\$480.00
Oct 7, 2010	Cohen, D F W.	Attendance to correspondence;	0.4	\$290.00
Oct 8, 2010	Gupta, Ash	Reviewing Canadian reorganization documents;	1.8	\$1,440.00
Oct 8, 2010	Cohen, D F W.	Attendance to review of re-organization documents;	1.3	\$942.50
Oct 11, 2010	Cohen, D F W.	Attendance to conference call with J. Pomerantz et al and follow-up therefrom;	0.6	\$435.00
Oct 12, 2010	Gupta, Ash	Reviewing and revising CNC transfer agreements;	1.3	\$1,040.00
Oct 13, 2010	Cohen, D F W.	Attendance to telephone call with all parties with respect to reorganization; follow-up regarding same;	1.4	\$1,015.00
Oct 13, 2010	Gupta, Ash	Telephone conference call regarding status update;	0.8	\$640.00
Oct 13, 2010	Gupta, Ash	Reviewing French transfer agreements and follow-up telephone calls with N. Jacquot (Taxand);	1.2	\$960.00
Oct 14, 2010	Cohen, D F W.	Attendance to review Canadian court order (preliminary version);	0.8	\$580.00
Oct 15, 2010	Gupta, Ash	Follow-up regarding consent to continuation; internal discussions and follow-up discussions with Osler and	1.4	\$1,120.00

		the Ontario Ministry;		
Oct 15, 2010	Ng, Letitia	Revise transfer agreement; correspondence with N. Jacquot regarding transfer agreement;	0.6	\$291.00
Oct 15, 2010	Gupta, Ash	Discussions with French counsel and considering additional Canadian steps to implement French transaction;	1.2	\$960.00
Oct 17, 2010	Cohen, D F W.	Attendance to review of final issues and entered Canadian court order from October 13, 2010 hearing;	1.1	\$797.50
Oct 18, 2010	Gupta, Ash	Follow-up with Ontario Ministry regarding consent issues;	0.4	\$320.00
Oct 18, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz;	0.8	\$580.00
Oct 19, 2010	Gupta, Ash	Reviewing French transfer issues and reviewing Canadian resolutions necessary to effect same;	1.2	\$960.00
Oct 19, 2010	Gupta, Ash	Addressing Ministry consent issues and discussions with senior director within Ontario Ministry;	1.2	\$960.00
Oct 20, 2010	Cohen, D F W.	Attendance to issues to close reorganization in Cendral;	1.4	\$1,015.00
Oct 20, 2010	Gupta, Ash	Addressing Ontario Ministry consent issues and numerous follow-ups regarding same;	0.8	\$640.00
Oct 21, 2010	Ng, Letitia	Reviewed ruling and checklist regarding Canadian-related transactions;	0.5	\$242.50
Oct 21, 2010	Cohen, D F W.	Attendance to telephone call with entire group with respect to reorganizational implementation;	0.4	\$290.00
Oct 21, 2010	Gupta, Ash	Telephone conference call regarding next steps;	0.8	\$640.00
Oct 21, 2010	Gupta, Ash	Confirming French wind-up issues and discussions with French counsel regarding same;	1.2	\$960.00
Oct 22, 2010	Gupta, Ash	Reviewing closing check list and internal discussions regarding same;	0.8	\$640.00
Oct 26, 2010	Shea, P	Office conference with D Cohen re limitation periods	0.5	\$300.00
Oct 26, 2010	Cohen, D F W.	Call to S. Kuglar; call with S. Kuglar and J. Morris;	0.4	\$290.00
Oct 26, 2010	Cohen, D F W.	Office Conference with P Shea re limitation issues	0.5	\$362.50
Oct 26, 2010	Kugler, Scott	Telephone conversation with D. Cohen and J. Morris regarding strategy, letter of request to enforce subpoena, and limitation period; Instructed student regarding limitation period research;	1.5	\$825.00
Oct 26, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler regarding limitation period for bringing a claim against PWC;	0.9	\$193.50
Oct 26, 2010	Cohen, D F W.	To call to J. Morris re subpoena re PWC and related litigation matters;	2.0	\$1,450.00
Oct 27, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized;	4.8	\$1,032.00
Oct 27, 2010	Kugler, Scott	Discussion with student regarding limitation period	0.2	\$110.00

		research;		
Oct 27, 2010	Gupta, Ash	Reviewing revised documents;	0.8	\$640.00
Oct 28, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized and meeting with S. Kugler to discuss research;	6.7	\$1,440.50
Oct 28, 2010	Gupta, Ash	Reviewing final transfer documents and discussions regarding same;	1.7	\$1,360.00
Oct 28, 2010	Kugler, Scott	Review of research memorandum regarding limitation period for claim against PWC, conducted further investigations regarding limitation period and provided further instructions to student;	0.7	\$385.00
Oct 29, 2010	Kugler, Scott	Review of further research findings of student;	0.3	\$165.00
Oct 29, 2010	Cohen, D F W.	Attendance to review issues with respect to Limitations Act regarding professional negligence claims against PWC and Osler;	1.4	\$1,015.00
Oct 29, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized;	7.9	\$1,698.50
Oct 30, 2010	Samaroo, Sarita C.	Drafted memorandum on the limitation period for a cause of action where damages have not yet crystallized for S. Kugler;	5.1	\$1,096.50
Oct 31, 2010	Samaroo, Sarita C.	Drafted a memorandum on the limitation period for a cause of action where damages have not yet crystallized for S. Kugler;	4.9	\$1,053.50
TOTAL				\$40,648.00

EXHIBIT E

Exhibit E

Ash Gupta

Nov 4, 2009	Gupta, Ash	Discussions with D. Cohen regarding Circuit City;	0.8	\$600.00
Nov 4, 2009	Gupta, Ash	Attendance on conference call regarding proposed reorganization;	0.8	\$600.00
Nov 4, 2009	Gupta, Ash	Follow-up call with counsel to creditors committee;	0.7	\$525.00
Nov 4, 2009	Gupta, Ash	Reviewing and researching issues under Canada U.S. treaty regarding various reorganization alternatives;	2.9	\$2,175.00
Nov 4, 2009	Gupta, Ash	Follow-up discussions with M. Pearlman regarding same;	0.6	\$450.00
Nov 5, 2009	Gupta, Ash	Telephone call with Oslers and PWC regarding proposed Circuit City reorganization;	1.2	\$900.00
Nov 5, 2009	Gupta, Ash	Internal discussions with M. Pearlman;	0.8	\$600.00
Nov 5, 2009	Gupta, Ash	Reviewing and researching issues regarding s.116 and Treaty eligibility and considering interpretation issues re same;	2.3	\$1,725.00
Nov 5, 2009	Gupta, Ash	Reviewing and researching issues regarding FAPI;	2.2	\$1,650.00
Nov 6, 2009	Gupta, Ash	Follow-up discussions with D. Tetreault and M. Wasserman at Oslers regarding tax issues in connection with primary reorganization plan as well as review of alternative reorganizations;	0.9	\$675.00
Nov 6, 2009	Gupta, Ash	Reviewing PowerPoint summaries prepared by PWC regarding same;	3.8	\$2,850.00
Nov 6, 2009	Gupta, Ash	Research regarding 5th Protocol and related issues;	2.3	\$1,725.00
Nov 7, 2009	Gupta, Ash	Reviewing slide deck of alternative transactions provided by Oslers and PWC;	1.9	\$1,425.00
Nov 7, 2009	Gupta, Ash	Researching issues regarding treaty application to proposed reorganization;	1.0	\$750.00
Nov 7, 2009	Gupta, Ash	Reviewing and researching alternative structures and potential tax consequences;	1.9	\$1,425.00
Nov 7, 2009	Gupta, Ash	Discussions with M. Pearlman regarding various issues;	0.7	\$525.00
Nov 7, 2009	Gupta, Ash	Follow-up discussions with M. Pearlman regarding same;	0.5	\$375.00
Nov 8, 2009	Gupta, Ash	Researching treaty issues and related case law regarding alternative structures proposed by Oslers and PWC;	0.9	\$675.00
Nov 8, 2009	Gupta, Ash	Internal discussions with M. Pearlman regarding alternative structures proposed by Oslers and PWC;	0.4	\$300.00

Nov 8, 2009	Gupta, Ash	Considering issues regarding application of Canada-U.S. Treaty in connection with liquidating trust;	2.5	\$1,875.00
Nov 9, 2009	Gupta, Ash	Telephone conference call with Oslers and PWC regarding proposed next steps;	0.6	\$450.00
Nov 9, 2009	Gupta, Ash	Follow-up discussions with M. Pearlman regarding next steps;	0.4	\$300.00
Nov 9, 2009	Gupta, Ash	Reviewing CRA technical documents and advance rulings in respect of similar issues;	2.0	\$1,500.00
Nov 9, 2009	Gupta, Ash	Reviewing alternative structures identified by Oslers;	1.5	\$1,125.00
Nov 10, 2009	Gupta, Ash	Reviewing proposed tax ruling forwarded by Oslers;	0.5	\$375.00
Nov 10, 2009	Gupta, Ash	Follow-up conference call with Oslers and PWC regarding same;	0.4	\$300.00
Nov 10, 2009	Gupta, Ash	Reviewing liquidating trust agreement;	0.6	\$450.00
Nov 10, 2009	Gupta, Ash	Internal conference call regarding status up-date on various issues;	0.8	\$600.00
Nov 10, 2009	Gupta, Ash	Numerous follow-up discussions with M. Pearlman regarding same;	1.2	\$900.00
Nov 10, 2009	Gupta, Ash	Research and review Canada-U.S. Treaty Protocol issues;	2.0	\$1,500.00
Nov 11, 2009	Gupta, Ash	Telephone conference call with PWC and Oslers regarding status update;	0.6	\$450.00
Nov 11, 2009	Gupta, Ash	Discussions regarding and follow-up detailed review of liquidating trust arrangement with respect to Canadian characterization;	4.8	\$3,600.00
Nov Nov 2009	Gupta, Ash	Follow-up discussions with Oslers regarding settlement of factual check list to confirm treaty eligibility for liquidating trust structure;	0.4	\$300.00
Nov 12, 2009	Gupta, Ash	Reviewing draft plan documents;	4.5	\$3,375.00
Nov 12, 2009	Gupta, Ash	Internal discussions regarding draft plan documents;	0.6	\$450.00
Nov 12, 2009	Gupta, Ash	Follow-up discussions with Lloyd Sparling at PWC regarding status;	0.5	\$375.00
Nov 12, 2009	Gupta, Ash	Reviewing issues regarding characterization of liquidating trust;	1.3	\$975.00
Nov 12, 2009	Gupta, Ash	Internal discussions regarding characterization of liquidating trust;	0.6	\$450.00
Nov 13, 2009	Gupta, Ash	Reviewing liquidating trust structure and related plan documents;	1.6	\$1,200.00
Nov 13, 2009	Gupta, Ash	Internal conference call regarding status update on Canadian tax issues;	0.6	\$450.00
Nov 13, 2009	Gupta, Ash	Reviewing and researching issues regarding desired amendments to planned documents;	1.8	\$1,350.00

Nov 13, 2009	Gupta, Ash	Follow-up discussions with various parties;	0.8	\$600.00
Nov 13, 2009	Gupta, Ash	Research regarding treaty issues and LOB provisions;	2.0	\$1,500.00
Nov 14, 2009	Gupta, Ash	Preparing checklist of facts regarding determination of viability of liquidating trust structure;	1.7	\$1,275.00
Nov 14, 2009	Gupta, Ash	Internal discussions regarding viability of liquidating trust structure;	0.5	\$375.00
Nov 14, 2009	Gupta, Ash	Follow-up research regarding availability of liquidating trust structure;	3.8	\$2,850.00
Nov 15, 2009	Gupta, Ash	Various internal discussions regarding proposed tax reorganization;	3.8	\$2,850.00
Nov 15, 2009	Gupta, Ash	Considering issues regarding Canada-U.S. Treaty;	2.7	\$2,025.00
Nov 15, 2009	Gupta, Ash	Attendance to conference call with D. Cohen	1.5	\$1,125.00
Nov 15, 2009	Gupta, Ash	Internal conference call regarding same;	0.3	\$225.00
Nov 16, 2009	Gupta, Ash	Discussions with PWC and Oslers regarding various issues;	0.8	\$600.00
Nov 16, 2009	Gupta, Ash	Internal discussions regarding same;	0.8	\$600.00
Nov 16, 2009	Gupta, Ash	Telephone discussions with U.S. counsel regarding same;	1.0	\$750.00
Nov 16, 2009	Gupta, Ash	Analysis regarding tax reorganization and treaty issues;	3.7	\$2,775.00
Nov 17, 2009	Gupta, Ash	Research and review regarding various issues in connection with alternative interpretations of various Ruling aspects;	3.9	\$2,925.00
Nov 17, 2009	Gupta, Ash	Reviewing CRA documents and publications regarding same;	1.8	\$1,350.00
Nov 17, 2009	Gupta, Ash	Internal discussions regarding same;	0.8	\$600.00
Nov 17, 2009	Gupta, Ash	Telephone discussions with PWC regarding same;	0.3	\$225.00
Nov 18, 2009	Gupta, Ash	Internal discussions regarding various issues;	0.6	\$450.00
Nov 18, 2009	Gupta, Ash	Lengthy telephone conference call with D. Tetrault at Oslers and L. Sparling at PWC regarding same;	1.0	\$750.00
Nov 18, 2009	Gupta, Ash	Conference call (internal) in connection with same;	0.8	\$600.00
Nov 18, 2009	Gupta, Ash	Research and review regarding follow-up issues;	4.7	\$3,525.00
Nov 19, 2009	Gupta, Ash	All-hands conference call regarding various tax issues;	1.3	\$975.00
Nov 19, 2009	Gupta, Ash	Follow-up internal telephone call with J. Pomerantz;	0.8	\$600.00
Nov 19, 2009	Gupta, Ash	Follow-up discussions with PWC regarding memorandum issues;	0.4	\$300.00
Nov 19, 2009	Gupta, Ash	Considering internal memoranda issues;	3.0	\$2,250.00

Nov 19, 2009	Gupta, Ash	Internal discussions regarding memorandum issues;	0.8	\$600.00
Nov 21, 2009	Gupta, Ash	Telephone discussion with L. Sparling regarding next steps;	0.3	\$225.00
Nov 21, 2009	Gupta, Ash	Reviewing CRA issues regarding treaty interpretation;	0.5	\$375.00
Nov 21, 2009	Gupta, Ash	Follow-up internal discussions regarding summary memorandum;	0.4	\$300.00
Nov 21, 2009	Gupta, Ash	Considering issues in connection with treaty interpretation and discussion with L. Monteith;	0.8	\$600.00
Nov 21, 2009	Gupta, Ash	Follow-up discussions with J. Pomeranz regarding treaty interpretation;	0.2	\$150.00
Nov 23, 2009	Gupta, Ash	Reviewing final ruling forwarded from PWC;	2.5	\$1,875.00
Nov 23, 2009	Gupta, Ash	Internal discussions regarding final ruling forwarded from PWC;	0.5	\$375.00
Nov 23, 2009	Gupta, Ash	Reviewing analysis portion regarding same;	1.4	\$1,050.00
Nov 23, 2009	Gupta, Ash	Follow-up discussions with CRA on no-names basis regarding certain filing positions;	0.6	\$450.00
Nov 23, 2009	Gupta, Ash	Follow-up internal e-mail regarding discussions with CRA;	0.8	\$600.00
Nov 24, 2009	Gupta, Ash	Telephone discussion with L. Sparling at PWC regarding tax ruling;	0.6	\$450.00
Nov 24, 2009	Gupta, Ash	Internal discussions regarding same;	0.4	\$300.00
Nov 24, 2009	Gupta, Ash	Reviewing issues in connection with Canada-U.S. Treaty protocol issues;	2.1	\$1,575.00
Nov 24, 2009	Gupta, Ash	Follow-up discussions with L. Sparling regarding same;	0.5	\$375.00
Nov 30, 2009	Gupta, Ash	Telephone discussions with L. Sparling and PWC;	0.3	\$225.00
Nov 30, 2009	Gupta, Ash	Internal e-mails to J. Pomerantz regarding treaty interpretation issues;	0.5	\$375.00
Nov 30, 2009	Gupta, Ash	Reviewing CRA position point regarding treaty interpretation issues;	1.0	\$750.00
<i>SUBTOTAL</i>			<i>113.4</i>	<i>\$85,050.00</i>

Dec 1, 2009	Gupta, Ash	Internal discussions with L. Monteith regarding rulings issues;	1.0	\$750.00
Dec 1, 2009	Gupta, Ash	Reviewing non-resident trust analysis;	1.8	\$1,350.00
Dec 1, 2009	Gupta, Ash	Discussions with Lloyd Sparling of PWC;	0.3	\$225.00
Dec 1, 2009	Gupta, Ash	Follow-up internal discussions regarding timing issues and non-resident trust analysis;	0.5	\$375.00

Dec 2, 2009	Gupta, Ash	Telephone discussions with PWC regarding timing issues;	0.3	\$375.00
Dec 2, 2009	Gupta, Ash	Internal discussions regarding PWC analysis;	2.0	\$1,500.00
Dec 2, 2009	Gupta, Ash	Telephone call with D. Tetreault of Oslers regarding status update issues;	0.3	\$225.00
Dec 3, 2009	Gupta, Ash	Discussions with McCarthy Tetrault and PWC regarding various matters;	0.6	\$450.00
Dec 3, 2009	Gupta, Ash	Considering timing issues regarding CRA ruling;	1.2	\$900.00
Dec 3, 2009	Gupta, Ash	Internal discussions regarding CRA ruling;	0.8	\$600.00
Dec 14, 2009	Gupta, Ash	Telephone discussion with L. Sparling regarding next steps;	4.0	\$3,000.00
Dec 14, 2009	Gupta, Ash	Follow-up discussions regarding next steps;	0.4	\$300.00
Dec 14, 2009	Gupta, Ash	Reviewing Ruling details;	0.6	\$450.00
Dec 14, 2009	Gupta, Ash	Internal discussions regarding Ruling details;	0.5	\$375.00
<i>SUBTOTAL</i>			<i>14.3</i>	<i>\$10,875.00</i>

Jan 4, 2010	Gupta, Ash	Telephone discussion with L. Sparling;	0.4	\$320.00
Jan 4, 2010	Gupta, Ash	Reviewing Ruling steps;	1.4	\$1,120.00
Jan 4, 2010	Gupta, Ash	Internal discussions re Ruling steps;	1.0	\$800.00
Jan 5, 2010	Gupta, Ash	Reviewing issues re treaty interpretation;	3.2	\$2,560.00
Jan 5, 2010	Gupta, Ash	Reviewing deemed disposition issues;	1.0	\$800.00
Jan 5, 2010	Gupta, Ash	Preparation for CRA call;	0.6	\$480.00
Jan 6, 2010	Gupta, Ash	Follow-up internal discussions re treaty issues;	0.8	\$640.00
Jan 8, 2010	Gupta, Ash	Preparation for internal call;	2.6	\$2080.00
Jan 8, 2010	Gupta, Ash	Telephone call with CRA re status update;	0.4	\$320.00
Jan 8, 2010	Gupta, Ash	Follow-up discussion and e-mail to J. Pomerantz;	1.8	\$1,440.00
Jan 12, 2010	Gupta, Ash	Research re PUC preservation issues;	1.5	\$1,200.00
Jan 12, 2010	Gupta, Ash	Reviewing reorganization mechanics and application of Treaty benefits issues;	1.5	\$1,200.00
Jan 12, 2010	Gupta, Ash	Internal discussions re same;	0.3	\$240.00
Jan 18, 2010	Gupta, Ash	Discussions with L. Sparling re timing of steps;	0.6	\$480.00
Jan 25, 2010	Gupta, Ash	Reviewing reorganization mechanics;	1.4	\$1,120.00
Jan 25, 2010	Gupta, Ash	Reviewing timing of steps;	1.5	\$1,200.00
Jan 25, 2010	Gupta, Ash	Reviewing details re steps;	1.3	\$1,040.00
Jan 25, 2010	Gupta, Ash	Internal discussions re same;	0.3	\$240.00
Jan 27, 2010	Gupta, Ash	Reviewing preliminary comments from CRA;	0.8	\$640.00

Jan 27, 2010	Gupta, Ash	Reviewing steps details and comments re same;	1.8	\$1,040.00
Jan 28, 2010	Gupta, Ash	Discussions with L. Sparling re Ruling;	1.0	\$800.00
Jan 28, 2010	Gupta, Ash	Discussions with J. Pomerantz re Ruling;	1.6	\$1,280.00
Jan 29, 2010	Gupta, Ash	Considering amalgamation steps;	0.5	\$400.00
Jan 29, 2010	Gupta, Ash	Internal discussions re amalgamation steps;	0.3	\$240.00
<i>SUBTOTAL</i>			27.6	<i>\$21,680.00</i>

Feb 1, 2010	Gupta, Ash	Summary email re status to J. Pomerantz;	1.7	\$1,360.00
Feb 1, 2010	Gupta, Ash	Internal discussion re status of tax-related issues;	0.8	\$640.00
Feb 1, 2010	Gupta, Ash	Preparing summary re acquisition of control;	2.3	\$1,840.00
Feb 2, 2010	Gupta, Ash	Detailed discussions re draft Ruling request;	1.0	\$800.00
Feb 2, 2010	Gupta, Ash	Considering CRA questions and issues;	1.0	\$800.00
Feb 2, 2010	Gupta, Ash	Discussion of "public trading" issue;	0.4	\$320.00
Feb 2, 2010	Gupta, Ash	Treaty analysis re same;	0.5	\$400.00
Feb 2, 2010	Gupta, Ash	Preparation of internal responses;	0.6	\$480.00
Feb 3, 2010	Gupta, Ash	Reviewing issues re acquisition of control;	1.3	\$1,040.00
Feb 3, 2010	Gupta, Ash	Reviewing case law and CRA technicals;	4.5	\$3,600.00
Feb 4, 2010	Gupta, Ash	Reviewing and revising internal memo re control issue;	1.6	\$1,280.00
Feb 4, 2010	Gupta, Ash	Reviewing Liquidating Trust Agreement;	1.0	\$800.00
Feb 8, 2010	Gupta, Ash	Reviewing issues with L. Sparling;	1.0	\$480.00
Feb 8, 2010	Gupta, Ash	Considering issues re appointment of monitor and acquisition of control implications;	2.0	\$1,600.00
Feb 9, 2010	Gupta, Ash	Reviewing issues re CRA comments on Draft Ruling;	3.3	\$2,640.00
Feb 9, 2010	Gupta, Ash	Internal discussions re same;	0.5	\$400.00
Feb 10, 2010	Gupta, Ash	Reviewing issues re order of steps and internal discussions re same;	1.8	\$1,440.00
Feb 11, 2010	Gupta, Ash	Reviewing issues re draft response to CRA;	3.9	\$3,120.00
Feb 12, 2010	Gupta, Ash	Reviewing Draft Ruling delivered by CRA;	2.8	\$2,240.00
Feb 12, 2010	Gupta, Ash	Internal discussion re same;	0.5	\$400.00
Feb 12, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz re same;	0.5	\$400.00
Feb 15, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz;	0.5	\$400.00
Feb 15, 2010	Gupta, Ash	Consideration of tax consequences on acquisition of control;	3.0	\$2,400.00
Feb 17, 2010	Gupta, Ash	Discussions with CRA re various issues;	0.8	\$640.00

Feb 17, 2010	Gupta, Ash	Considering revisions to draft Ruling request;	2.5	\$2,000.00
Feb 18, 2010	Gupta, Ash	Reviewing revised Ruling request;	1.0	\$800.00
Feb 18, 2010	Gupta, Ash	Research re same;	3.0	\$2,400.00
Feb 19, 2010	Gupta, Ash	Conference call (all) re steps;	1.2	\$960.00
Feb 19, 2010	Gupta, Ash	Considering issues re CRA request to add Liquidating Trust as interim step;	2.0	\$1,600.00
Feb 19, 2010	Gupta, Ash	Considering tax implications or proceeding with or without Ruling;	0.8	\$640.00
Feb 23, 2010	Gupta, Ash	Reviewing issues for pre-call with CRA;	3.8	\$3,040.00
Feb 24, 2010	Gupta, Ash	Reviewing PwC comments re draft Ruling;	3.0	\$2,450.00
Feb 24, 2010	Gupta, Ash	Telephone call with L. Sparling re same;	0.5	\$400.00
Feb 25, 2010	Gupta, Ash	Reviewing issues re Liquidating Trust for CRA call;	3.0	\$2,400.00
Feb 26, 2010	Gupta, Ash	Conference call with CRA;	1.0	\$800.00
Feb 26, 2010	Gupta, Ash	Follow-up discussions re same and detailed research based on CRA responses to issues re acquisition of control;	4.8	\$3,640.00
<i>SUBTOTAL</i>			<i>63.9</i>	<i>\$50,650.00</i>

Mar 1, 2010	Gupta, Ash	Considering issues re modification of Plan;	3.1	\$2,480.00
Mar 1, 2010	Gupta, Ash	Discussion with L. Sparling;	0.4	\$320.00
Mar 1, 2010	Gupta, Ash	Follow-up discussion with J. Pomerantz;	0.5	\$400.00
Mar 1, 2010	Gupta, Ash	Considering timing issues;	0.8	\$640.00
Mar 2, 2010	Gupta, Ash	Reviewing Liquidating Trust Agreement;	2.2	\$1,760.00
Mar 2, 2010	Gupta, Ash	Considering reordering of steps;	0.8	\$640.00
Mar 2, 2010	Gupta, Ash	Reviewing revised Ruling request;	1.3	\$1,040.00
Mar 4, 2010	Gupta, Ash	Reviewing Budget changes re Liquidating Trust as deemed non-resident trust;	3.6	\$2,880.00
Mar 5, 2010	Gupta, Ash	Preparing draft amended Ruling request;	3.2	\$2,560.00
Mar 8, 2010	Gupta, Ash	Reviewing potential issues re CRA response;	3.8	\$3,040.00
Mar 9, 2010	Gupta, Ash	Attendance to call with D. Cohen;	0.2	\$160.00
Mar 10, 2010	Gupta, Ash	Attendance at all-parties conference call;	1.0	\$800.00
Mar 18, 2010	Gupta, Ash	Preparing back-up memo re CRA	1.5	\$1,200.00
Mar 18, 2010	Gupta, Ash	Reviewing Ruling amendment options;	1.3	\$1,040.00
Mar 11, 2010	Gupta, Ash	Reviewing Rulings issues;	2.7	\$2,160.00
Mar 18, 2010	Gupta, Ash	Various internal discussion re sRuling issues;	1.5	\$1,200.00
Mar 18, 2010	Gupta, Ash	Discussions with J. Pomerantz re same;	0.8	\$640.00

Mar 15, 2010	Gupta, Ash	Revised Ruling request;	3.0	\$2,400.00
Mar 16, 2010	Gupta, Ash	Reviewing Rulings issues;	2.3	\$1,840.00
Mar 18, 2010	Gupta, Ash	Research re Ruling issues	4.5	\$3,600.00
Mar 18, 2010	Gupta, Ash	Research of CRA technical documents and jurisprudence re rulings issues;	3.8	\$3,040.00
Mar 19, 2010	Gupta, Ash	Preparing simplified Ruling amendment language;	3.5	\$2,800.00
Mar 18, 2010	Gupta, Ash	Internal discussion re Ruling amendment;	2.0	\$1,600.00
Mar 23, 2010	Gupta, Ash	Reviewing Ruling issues;	4.5	\$3,600.00
Mar 23, 2010	Gupta, Ash	Discussions with L. Sparling;	1.0	\$800.00
Mar 24, 2010	Gupta, Ash	Reviewing acquisition of control issues;	5.0	\$4,000.00
Mar 24, 2010	Gupta, Ash	Telephone discussion with CRA;	0.5	\$400.00
Mar 24, 2010	Gupta, Ash	Follow-up discussion with CRA;	1.0	\$800.00
Mar 25, 2010	Gupta, Ash	Preparing "acquisition of control" materials re response to CRA;	2.0	\$1,600.00
Mar 25, 2010	Gupta, Ash	Emails to J. Pomerantz;	0.7	\$560.00
Mar 25, 2010	Gupta, Ash	Internal discussions re various matters;	0.8	\$640.00
Mar 26, 2010	Gupta, Ash	Reviewing "acquisition of control" research;	2.8	\$2,240.00
Mar 28, 2010	Gupta, Ash	"acquisition of control" research and review;	4.0	\$3,200.00
Mar 28, 2010	Gupta, Ash	Reviewing LTA;	0.8	\$640.00
Mar 28, 2010	Gupta, Ash	Telephone conversation with P. Shea re status;	0.5	\$400.00
Mar 29, 2010	Gupta, Ash	Reviewing and revising memo to CRA;	4.5	\$3,600.00
Mar 29, 2010	Gupta, Ash	Circulating memo to CRA and internal discussions re memo to CRA;	0.8	\$640.00
Mar 30, 2010	Gupta, Ash	Reviewing and circulating draft CRA memo for comments;	2.5	\$2,000.00
<i>SUBTOTAL</i>			79.2	\$63,360.00

Apr 1, 2010	Gupta, Ash	Considering further the acquisition of control issues, and reviewing and considering Skadden comments in respect of case law;	1.7	\$1,360.00
Apr 1, 2010	Gupta, Ash	Considering "acting in concert" and "directing mind" jurisprudence and reviewing extensions in the case law of both concepts with respect to positioning of CRA Ruling request;	2.3	\$1,840.00
Apr 1, 2010	Gupta, Ash	Considering interaction of US and Canadian rules regarding "change of control" with a view to forming argument that control for US purposes may not affect determination of control for Canadian purposes;	1.5	\$1,200.00

Apr 1, 2010	Gupta, Ash	Considering, reviewing and researching CRA technicals regarding direction or control by outside committee, and e-mail to G Galardi re same;	2.6	\$2,080.00
Apr 2, 2010	Gupta, Ash	Internal discussions and e-mail to G. Galardi regarding acquisition of control issue and follow-up research regarding issue of US Court determination and binding effect for Canadian purposes;	1.2	\$960.00
Apr 2, 2010	Gupta, Ash	Reviewing CRA technical documents regarding impact of US "change if control" analysis on AOC issue, and detailed research regarding this issue, including review of judicial commentary with respect to effects of certain tax determinations under foreign law;	6.3	\$5,040.00
Apr 2, 2010	Gupta, Ash	Telephone discussion with D. Cohen and P. Shea regarding modification to Canadian process to move to liquidation, and considering AOC issues regarding move to liquidation;	0.5	\$400.00
Apr 3, 2010	Gupta, Ash	Research regarding Acquisition of control issues in context of a liquidation process, including review of CRA Rulings and technical documents;	3.2	\$2,560.00
Apr 4, 2010	Gupta, Ash	Reviewing acquisition of control issues and internal discussions regarding same;	1.6	\$1,280.00
Apr 4, 2010	Gupta, Ash	Considering jurisprudence regarding functionality test;	1.5	\$1,200.00
Apr 4, 2010	Gupta, Ash	Conference call with D. Cohen, J. Pomerantz and R. Feinstein regarding status;	0.4	\$160.00
Apr 5, 2010	Gupta, Ash	Telephone conference call regarding various Canadian tax issues;	0.3	\$240.00
Apr 5, 2010	Gupta, Ash	Considering issues regarding acquisition of control memorandum;	0.5	\$400.00
Apr 5, 2010	Gupta, Ash	Discussions with L. Sparling regarding acquisition of control memorandum and considering amendments to the memorandum based on those discussions and comments from PWC;	3.1	\$2,480.00
Apr 5, 2010	Gupta, Ash	Reviewing draft liquidating trust agreement and considering Canadian tax issues in connection with regarding liquidating trust;	2.8	\$2,240.00
Apr 6, 2010	Gupta, Ash	Prepare for and participate in all hands conference call regarding tax "acquisition of control issues	0.9	\$720.00
Apr 6, 2010	Gupta, Ash	Conference call with Canadian tax group regarding next steps re acquisition of control-related issues;	0.3	\$240.00
Apr 6, 2010	Gupta, Ash	Considering issues regarding revisions to CRA submissions and research regarding acquisition of control rule in group control situations	4.3	\$3,440.00

Apr 6, 2010	Gupta, Ash	Considering consequences with respect to tax filing obligations of Intertan Canada if acquisition of control exists, and follow-up discussions with L. Sparling regarding same;	2.1	\$1,680.00
Apr 7, 2010	Gupta, Ash	Research regarding acquisition of control issues with respect to trust analogy;	2.9	\$2,320.00
Apr 7, 2010	Gupta, Ash	Reviewing published CRA technical documents with respect to "group control" issues;	1.4	\$1,120.00
Apr 7, 2010	Gupta, Ash	Reviewing and revising CRA submissions and internal discussions regarding various issues relating to CRA submissions;	1.3	\$1,040.00
Apr 7, 2010	Gupta, Ash	Conference call regarding revised CRA submissions and discussions with L. Sparling regarding same;	0.4	\$320.00
Apr 7, 2010	Gupta, Ash	Reviewing comments from monitor regarding CRA submission, revisions to CRA submission and delivery of same to CRA;	0.6	\$480.00
Apr 7, 2010	Gupta, Ash	Research re issues regarding potential consequences in the event acquisition of control of USHoldco exists and considering issues in connection with same;	1.4	\$1,120.00
Apr 8, 2010	Gupta, Ash	Review and analysis regarding effects on requested Rulings if acquisition of control exists and telephone discussion with L. Sparling;	7.5	\$6,000.00
Apr 9, 2010	Gupta, Ash	Reviewing critical path documents prepared by D. Cohen;	1.4	\$1,120.00
Apr 9, 2010	Gupta, Ash	Reviewing acquisition of control issues and preparing checklist;	2.1	\$1,680.00
Apr 9, 2010	Gupta, Ash	Further to discussions with monitor's counsel, further research of CRA technical documents and case law regarding acquisition of control issues;	1.5	\$1,200
Apr 9, 2010	Gupta, Ash	Discussions with M. Berry regarding acquisition of control issues;	0.5	\$400.00
Apr 12, 2010	Gupta, Ash	Consider closing checklist, and reviewing and revise draft closing check list; considering issues fo tax filings and tax calculations regarding same;	5.8	\$4,640.00
Apr 12, 2010	Gupta, Ash	Up-date conference call with all parties with respect to tax-related issues;	0.7	\$560.00
Apr 13, 2010	Gupta, Ash	Preparing internal memorandum regarding status update and internal discussions with D. Cohen regarding same;	4.9	\$3,920.00
Apr 13, 2010	Gupta, Ash	E-mails to J. Pomerantz and follow-up call with L. Sparling regarding status;	0.4	\$320.00
Apr 14, 2010	Gupta, Ash	Follow-up discussions with L. Sparling regarding various matters in connection with CRA Ruling;	0.6	\$480.00

Apr 14, 2010	Gupta, Ash	Discussions with M. Barry regarding acquisition of control checklist and analysis of issues regarding same;	0.5	\$400.00
Apr 14, 2010	Gupta, Ash	Reviewing CRA technicals regarding effect of acquisition of control on adjusted cost base and considering issues regarding cash distribution in connection with same;	2.1	\$1,680.00
Apr 14, 2010	Gupta, Ash	Reviewing issues re cost-base grind regarding paid up capital adjustment issues;	0.9	\$720.00
Apr 15, 2010	Gupta, Ash	Preparation for CRA conference call and telephone conference call with L. Sparling and S. Leung regarding acquisition of control issues;	0.7	\$560.00
Apr 15, 2010	Gupta, Ash	Considering CRA requests regarding follow-up of information;	2.1	\$1,680.00
Apr 15, 2010	Gupta, Ash	Considering effects of acquisition of control as identified by PWC checklist;	1.9	\$1,520.00
Apr 16, 2010	Gupta, Ash	Reviewing and revising master acquisition of control check list of issues and determining critical path to Ruling;	2.1	\$1,680.00
Apr 16, 2010	Gupta, Ash	Considering issues regarding confirmation of liquidating trust prior to amalgamation of Canadian companies;	2.8	\$2,240.00
Apr 16, 2010	Gupta, Ash	Prepare for and attendance on conference call regarding French tax issues;	0.9	\$720.00
Apr 18, 2010	Gupta, Ash	Considering issues regarding acquisition of control; considering acceleration of confirmation of liquidating trusts;	2.0	\$1,600.00
Apr 18, 2010	Gupta, Ash	Telephone call with M. Barry regarding acquisition of control and considering acceleration of confirmation of liquidating trusts;	0.6	\$480.00
Apr 19, 2010	Gupta, Ash	Internal discussions regarding French issues and conference all update with all parties and internal calls regarding same;	0.8	\$640.00
Apr 19, 2010	Gupta, Ash	Continuing review of issues regarding acquisition of control, and considering comfort level regarding same;	1.2	\$960.00
Apr 19, 2010	Gupta, Ash	Reviewing French issue regarding privilege and various internal discussions re same;	3.1	\$2,480.00
Apr 19, 2010	Gupta, Ash	Internal discussions with S. Bennett regarding privilege;	1.0	\$800.00
Apr 19, 2010	Gupta, Ash	Follow-up telephone discussions with Arsene regarding French privilege issue;	0.9	\$720.00
Apr 20, 2010	Gupta, Ash	Telephone call to L. Sparling and follow-up discussion with Arsene regarding privilege issue;	1.2	\$960.00

Apr 21, 2010	Gupta, Ash	Telephone call and e-mail to D. Tetreault and J. Murray regarding privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with P. Shea to review privilege discussions;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Memorandum regarding chronology of CRA process and revisions to same following internal discussions with J. Pomerantz;	3.6	\$2,880.00
Apr 21, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue and status of common interest privilege;	0.5	\$400.00
Apr 21, 2010	Gupta, Ash	Telephone discussion with D. Cohen and telephone call to M. Wasserman regarding follow-up on privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with Arsene and follow-up discussions regarding understanding of French tax issues;	0.8	\$640.00
Apr 21, 2010	Gupta, Ash	Internal discussions with J. Pomerantz and D. Cohen regarding next steps and detailed emails regarding same;	1.0	\$800.00
Apr 22, 2010	Gupta, Ash	Discussion with M. Watson regarding status of privilege issue and considering issues for discussion with Osler;	0.6	\$480.00
Apr 22, 2010	Gupta, Ash	Telephone call to J. Murray regarding privilege issue and email regarding same;	0.2	\$160.00
Apr 22, 2010	Gupta, Ash	Discussions with N. Jacquot regarding French tax issues and status of analysis regarding same;	0.8	\$640.00
Apr 22, 2010	Gupta, Ash	Telephone call and emails to M. Wasserman regarding privilege issues;	0.3	\$240.00
Apr 22, 2010	Gupta, Ash	Follow-up discussions with N. Jacquot regarding privilege discussions with Gide;	0.4	\$320.00
Apr 22, 2010	Gupta, Ash	Considering debt forgiveness issues under acquisition of control scenario if liquidating trust is implemented prior to amalgamation of Canco and Cansubco and follow-up research regarding same;	3.8	\$3,040.00
Apr 23, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue;	0.3	\$240.00
Apr 23, 2010	Gupta, Ash	Telephone call with M. Berry to review various issues in connection with confirmation prior to amalgamation;	0.8	\$640.00
Apr 23, 2010	Gupta, Ash	Telephone call with Arsene regarding French tax issues and follow-up Canadian tax research regarding same;	1.6	\$1,280.00
Apr 23, 2010	Gupta, Ash	Follow-up telephone discussion with Arsene regarding status of discussions with Gide regarding privilege issue;	0.8	\$640.00

Apr 23, 2010	Gupta, Ash	Reviewing issues regarding acquisition of control in connection with deemed year-end and research under various sub topics in connection with same;	1.3	\$1,040.00
Apr 25, 2010	Gupta, Ash	Email to internal group regarding update on privilege discussions;	0.5	\$400.00
Apr 25, 2010	Gupta, Ash	Telephone call with M. Wasserman regarding Canadian privilege issues;	0.3	\$240.00
Apr 25, 2010	Gupta, Ash	Internal telephone conference call regarding status of French document disclosure and privilege discussions;	0.6	\$480.00
Apr 25, 2010	Gupta, Ash	Telephone call with Arsene regarding status of discussions regarding privilege matter and follow-up discussions regarding French debt forgiveness issues;	0.5	\$400.00
Apr 26, 2010	Gupta, Ash	All-hands conference call regarding status update;	0.4	\$320.00
Apr 26, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement and related privilege issues;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Reviewing internal documents regarding file history and internal discussions regarding same;	2.3	\$1,840.00
Apr 27, 2010	Gupta, Ash	Telephone call with Arsene regarding update and status of documents request;	0.8	\$640.00
Apr 27, 2010	Gupta, Ash	Internal telephone calls regarding privilege issue and discussions in connection with same;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Internal telephone discussions regarding status update and discussions with Skadden;	0.4	\$320.00
Apr 27, 2010	Gupta, Ash	All-hands conference call regarding status of various tax matters and next steps to be taken by all parties;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Follow-up discussion with L. Sparling of PricewaterhouseCoopers regarding next steps;	0.5	\$400.00
Apr 27, 2010	Gupta, Ash	Reviewing acquisition and control check list of issues prepared by PricewaterhouseCoopers and follow-up research in connection with various topics described therein;	2.6	\$2,080.00
Apr 27, 2010	Gupta, Ash	Research regarding debt forgiveness issues raised by PricewaterhouseCoopers memorandum in preparation of response, points and analysis regarding same;	2.2	\$1,760.00
Apr 28, 2010	Gupta, Ash	Reviewing debt forgiveness issues in view of considering additions to CRA Ruling to deal with effects of same;	2.3	\$1,840.00
Apr 28, 2010	Gupta, Ash	Discussion with L. Sparling regarding debt forgiveness and prospective meeting and emails regarding same;	0.8	\$640.00

Apr 28, 2010	Gupta, Ash	Telephone conversation with M. Watson regarding joint defence agreement;	0.6	\$480.00
Apr 29, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Follow-up call with M. Watson regarding amendments to joint defense agreement and revisions to same;	0.5	\$400.00
Apr 29, 2010	Gupta, Ash	Telephone call with J. Murray and J. Dacks regarding revisions to joint defense agreement and reviewing revised draft;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Telephone call with PricewaterhouseCoopers regarding status of French discussions;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Meeting with PricewaterhouseCoopers to review issues regarding confirmation of liquidating trust prior to acquisition of control;	2.0	\$1,600.00
Apr 29, 2010	Gupta, Ash	Reviewing Canadian acquisition of control issues as follow-up to PricewaterhouseCoopers meeting;	2.8	\$2,240.00
Apr 29, 2010	Gupta, Ash	Preparation of internal memorandum regarding debt forgiveness issues relating to acquisition of control and French debt structure;	1.8	\$1,440.00
Apr 29, 2010	Gupta, Ash	Telephone call with N. Jacquot regarding updates on French issues;	1.4	\$1,120.00
Apr 30, 2010	Gupta, Ash	Telephone call with N. Jaquot regarding next steps and review of French issues arising out of PWC meeting of April 30, 2010;	2.3	\$1,840.00
Apr 30, 2010	Gupta, Ash	Reviewing various matters with L. Monteith;	0.3	\$240.00
Apr 30, 2010	Gupta, Ash	Discussions with L. Sparling regarding follow-up meeting with M. Berry;	0.2	\$160.00
<i>SUBTOTAL</i>			<i>141.5</i>	<i>\$113,040.00</i>

May 4, 2010	Gupta, Ash	Telephone conference call with Pachulski and Arsenne re French tax issues;	1.4	\$1,120.00
May 6, 2010	Gupta, Ash	Further review of CRA ruling following meeting with PricewaterhouseCoopers and Goodmans;	1.6	\$1,280.00
May 6, 2010	Gupta, Ash	Meeting at PricewaterhouseCoopers with L. Sparling, E. Basso, G. Watson and M. Berry to review various matters in connection with CRA draft ruling;	2.8	\$2,240.00
May 6, 2010	Gupta, Ash	Follow-up discussion with M. Berry re acquisition of control issues;	0.4	\$320.00
May 7, 2010	Gupta, Ash	Reviewing revised liquidating trust agreement;	1.2	\$960.00
May 7, 2010	Gupta, Ash	Internal call re meeting with PricewaterhouseCoopers and Goodmans;	0.4	\$320.00

May 7, 2010	Gupta, Ash	Follow-up review of and revisions to CRA ruling;	0.8	\$640.00
May 10, 2010	Gupta, Ash	Conference call re update from PricewaterhouseCoopers and Oslers;	0.8	\$640.00
May 10, 2010	Gupta, Ash	Preparing revised CRA ruling;	2.2	\$1,760.00
May 11, 2010	Gupta, Ash	Telephone call with J. Pomerantz and I. Fredericks re insurance issues;	1.2	\$960.00
May 12, 2010	Gupta, Ash	Amending draft CRA ruling;	1.6	\$1,280.00
May 12, 2010	Gupta, Ash	Reviewing comments from PricewaterhouseCoopers with respect to draft ruling;	0.4	\$320.00
May 14, 2010	Gupta, Ash	Update call re status;	0.7	\$560.00
May 15, 2010	Gupta, Ash	Internal calls re updates with respect to discussions with Monitors counsel;	1.8	\$1,440.00
May 16, 2010	Gupta, Ash	Follow-up discussions with Monitors counsel re update;	0.8	\$640.00
May 17, 2010	Gupta, Ash	Conference call with Pachulski, Skadden and Goodman's re insurance issues and preliminary call with counsel to Monitor in connection with same;	1.8	\$1,440.00
May 21, 2010	Gupta, Ash	Considering debt forgiveness issues re revised ruling;	1.6	\$1,280.00
May 26, 2010	Gupta, Ash	Telephone call with Arsene re French tax issues;	0.5	\$400.00
May 28, 2010	Gupta, Ash	Conference call and discussions with D. Cohen;	1.1	\$880.00
May 30, 2010	Gupta, Ash	Conference call with Monitor's counsel re revised CRA approach;	0.8	\$640.00
SUBTOTAL			23.9	\$19,120.00

Jun 1, 2010	Gupta, Ash	Internal discussions re Monitor status, reviewing CRA submissions and reviewing debt restructuring issues together with follow-up internal telephone conference call re same;	2.7	\$2,160.00
Jun 2, 2010	Gupta, Ash	Reviewing issues re Reply; internal discussions re same;	1.8	\$1,440.00
Jun 3, 2010	Gupta, Ash	Internal discussions re CRA strategy and discussions with Monitor re CRA strategy;	1.0	\$800.00
Jun 3, 2010	Gupta, Ash	Telephone call with Arsene;	0.2	\$160.00
Jun 4, 2010	Gupta, Ash	Reviewing French tax memo; discussions re strategy proposed by French counsel and effect of same on Canadian Rulings process;	2.0	\$1,600.00
Jun 7, 2010	Gupta, Ash	Internal tax call regarding French issues, telephone conference call with Skadden et al re US tax issues and follow-up detailed memoranda outlining US issues together with follow-up call with D. Levy re US tax issues;	4.6	\$3,680.00

Jun 8, 2010	Gupta, Ash	Reviewing US tax issues and considering alternative solutions;	2.0	\$1,600.00
Jun 8, 2010	Gupta, Ash	Discussions re French tax issues;	0.4	\$320.00
Jun 9, 2010	Gupta, Ash	Meeting with M. Pearlman and follow-up discussions in connection with same;	1.8	\$1,440.00
Jun 9, 2010	Gupta, Ash	Considering ULC solution to US tax issue and internal discussion and call with Arsene re same;	2.0	\$1,600.00
Jun 10, 2010	Gupta, Ash	All hands conference call re status update on Canadian and US tax issues and follow-up discussions with D. Levy re possible solution using ULC and internal discussions with respect to same;	2.4	\$1,920.00
Jun 10, 2010	Gupta, Ash	Attend conference call with L. Sparling, M. Berry and L Ng with respect to acquisition of control;	1.0	\$800.00
Jun 14, 2010	Gupta, Ash	Telephone call with J. Pomerantz re status update and planning for follow-up call with Skadden and follow-up internal telephone conference call with J. Pomerantz, D. Cohen and R. Feinstein re strategy regarding approach with Monitor's counsel;	1.3	\$1,040.00
Jun 15, 2010	Gupta, Ash	Reviewing revised Ruling request and circulating same to all parties for comments and numerous emails with Skadden, E&Y (US) and Oslers re status and timing of comments;	2.2	\$1,760.00
Jun 15, 2010	Gupta, Ash	All-hands conference call with Monitor's counsel re moving forward with Ruling and follow-up internal discussions re approach to CRA;	1.6	\$1,280.00
Jun 15, 2010	Gupta, Ash	Conference call with Skadden re approach to Monitor counsel and numerous email in respect of details and approach for call with Monitor's counsel;	1.8	\$1,440.00
Jun 15, 2010	Gupta, Ash	Preliminary telephone call with M. Berry re approval of CRA approach and comfort with "prong II" approach to have liquidating trust appointed in advance of liquidation;	0.8	\$640.00
Jun 16, 2010	Gupta, Ash	Telephone call with J. Pomerantz re next steps in connection with proposed Ruling and consequences re same and follow-up email and discussion with PWC and Goodmans re next steps;	2.4	\$1,920.00
Jun 17, 2010	Gupta, Ash	Telephone call with M. Berry to sign-off on Ruling request and discussion re status of CRA with respect to last round of discussions;	0.7	\$560.00
Jun 17, 2010	Gupta, Ash	Preparation for Group conference call to approve and sign off on draft Ruling request and follow-up call with J. Pomerantz re same;	1.3	\$1,040.00
Jun 17, 2010	Gupta, Ash	Incorporating Oslers' amendments to CRA Ruling and re-circulating and follow-up of issues with E&Y (US);	0.6	\$480.00

Jun 17, 2010	Gupta, Ash	Exchange of numerous emails with D. Levy (Skadden) and E&Y (US) re review and timing for comments on draft CRA Ruling and follow-up internal discussion re US timing;	1.8	\$1,440.00
Jun 18, 2010	Gupta, Ash	Detailed review of latest draft of Liquidating Trust Agreement and Debtor's Plan redlined to Joint Plan and considering effect of strategy against effect on proposed CRA Ruling request;	4.2	\$3,360.00
Jun 18, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz re strategy of pursuing Ruling steps under single US order versus multiple orders;	1.4	\$1,120.00
Jun 19, 2010	Gupta, Ash	Reviewing acquisition of control issues in light of proceeding under single US Court order and considering CRA guidance in analogous contexts and further review of "acting in concert" caselaw and technical documents;	4.8	\$3,840.00
Jun 20, 2010	Gupta, Ash	Considering risk level and potential Monitor reaction and considering possible CRA reaction with respect to disclosure on issue of proceeding under a single order;	3.5	\$2,800.00
Jun 21, 2010	Gupta, Ash	Email to J Pomerantz and R Feinstein re concern from CRA perspective if proceeding with single Plan;	0.8	\$640.00
Jun 22, 2010	Gupta, Ash	Telephone conference call with L. Sparling (PWC), L. Ng and Simon Leung (CRA) re Ruling request and follow-up call with L Sparling and L Ng re CRA reaction to acquisition of control issue;	1.8	\$1,440.00
Jun 23, 2010	Gupta, Ash	Conference call with Skadden, Oslers, Pachulski and others re merits of proceeding with single Plan versus multiple Plans and follow-up discussions with respect to strategy for approaching CRA and Monitor;	2.6	\$2,080.00
Jun 24, 2010	Gupta, Ash	Internal discussion with L. Ng;	0.3	\$240.00
Jun 25, 2010	Gupta, Ash	Telephone call with M. Berry (Goodmans) re single Plan issue and follow-up internal discussion re CRA approach;	0.8	\$640.00
Jun 25, 2010	Gupta, Ash	Telephone conference call with UCC members, Pachulski (Pomerantz, Feinstein and Pachulski) and D. cohen (Gowlings) re various matters and follow-up considerations re CRA view on single Plan and effect on its position vis-a-vis acquisition of control;	2.3	\$1,840.00
Jun 28, 2010	Gupta, Ash	Reviewing possible CRA reactions to Single Plan approach and follow-up discussions with CRA officer;	1.6	\$1,280.00

Jun 29, 2010	Gupta, Ash	Telephone conference call with N. Jacquot (Arsene), J. Pomerantz, R Feinstein and L. Ng re French tax issues and follow-up internal discussions re same with respect to impact of French next steps on CRA Ruling and whether need to disclose details of French tax issues to CRA;	2.3	\$1,840.00
<i>SUBTOTAL</i>			<i>62.8</i>	<i>\$50,240.00</i>

Aug 4, 2010	Gupta, Ash	Reviewing amendments to promissory notes and issues raised by CRA in connection with same;	1.8	\$1,440.00
Aug 4, 2010	Gupta, Ash	Conference call with PwC and Goodmans re CRA submissions;	1.4	\$1,120.00
Aug 4, 2010	Gupta, Ash	Preparation of submissions to CRA on various Ruling points raised by CRA and follow-up internal discussions re same;	2.5	\$2,000.00
Aug 8, 2010	Gupta, Ash	Discussion with PwC regarding CRA follow-up inquiries to Ruling request and follow-up research regarding GAAR issues;	3.2	\$2,560.00
Aug 10, 2010	Gupta, Ash	Preparation for and attendance on telephone conference call with CRA;	1.2	\$960.00
Aug 10, 2010	Gupta, Ash	Follow-up discussion with PwC re CRA comments on Ruling;	0.8	\$640.00
Aug 10, 2010	Gupta, Ash	Preparing response to CRA inquiries and internal discussions re same;	1.8	\$1,440.00
Aug 10, 2010	Gupta, Ash	Telephone conference call with J. Pomerantz and R. Feinstein re CRA discussion;	0.5	\$400.00
Aug 11, 2010	Gupta, Ash	Reviewing debt forgiveness issues raised by CRA and possible avenues of argument;	2.3	\$1,840.00
Aug 11, 2010	Gupta, Ash	Numerous telephone calls and internal discussions re possible amendments to proposed Ruling request to deal with debt forgiveness issues;	1.3	\$1,040.00
Aug 12, 2010	Gupta, Ash	Status update telephone calls re CRA Ruling and discussions with Debt Forgiveness Rulings Officer;	0.8	\$640.00
Aug 13, 2010	Gupta, Ash	Discussions with PwC re CRA correspondence and consideration of next steps;	0.8	\$640.00
Aug 13, 2010	Gupta, Ash	Internal discussions re CRA response on Ruling request and further discussions with J. Pomerantz and R. Feinstein re same;	1.3	\$1,040.00
Aug 13, 2010	Gupta, Ash	Reviewing detailed e-mail from Lori Carruthers (CRA) re debt forgiveness issues and research re various points in connection with 40(3.2);	2.6	\$2,080.00
Aug 14, 2010	Gupta, Ash	Preparing submissions to CRA in response to L. Carruthers' e-mail;	2.2	\$1,760.00
Aug 14, 2010	Gupta, Ash	Considering 80.04 issues and internal discussions with L. Ng re same;	1.2	\$960.00

Aug 16, 2010	Gupta, Ash	Reviewing and revising draft submissions to CRA regarding debt amendment issues;	2.6	\$2,080.00
Aug 16, 2010	Gupta, Ash	Reviewing and revising draft submissions to CRA regarding debt amendment issues;	2.6	\$2,080.00
Aug 17, 2010	Gupta, Ash	Preparation of submissions for August 18, 2010 call with CRA;	1.6	\$1,280.00
Aug 17, 2010	Gupta, Ash	Internal discussions re 80.04 and 40(2)(g) issues in connection with debt forgiveness issues in CRA Ruling request;	0.7	\$560.00
Aug 17, 2010	Gupta, Ash	Research re historic Rulings and sunset clause;	2.4	\$1,920.00
Aug 18, 2010	Gupta, Ash	Preliminary telephone conference call with PWC re CRA Ruling request in advance of CRA call;	0.8	\$640.00
Aug 18, 2010	Gupta, Ash	Various internal follow-up discussions re CRA call and status update with US counsel to UCC re same;	1.2	\$960.00
Aug 18, 2010	Gupta, Ash	Telephone conference call with L. Ng, PwC, S. Leung (CRA) and L. Carruthers (CRA) re Ruling Request;	1.2	\$960.00
Aug 18, 2010	Gupta, Ash	Follow-up discussion re CRA call and research re debt settlement issues raised by CRA on call;	2.6	\$2,080.00
Aug 19, 2010	Gupta, Ash	Preparation of extensive Rulings submissions and corresponding research re same;	5.8	\$4,640.00
Aug 20, 2010	Gupta, Ash	Discussions with E. Basso and L. Sparling re CRA response;	1.2	\$960.00
Aug 22, 2010	Gupta, Ash	Revising CRA Ruling request and numerous internal discussions re same;	2.3	\$1,840.00
Aug 24, 2010	Gupta, Ash	Status update discussions with J. Pomerantz;	0.6	\$480.00
Aug 24, 2010	Gupta, Ash	Reviewing issues re alternative loss in context of revised Ruling request in anticipation of CRA discussion;	2.4	\$1,920.00
Aug 25, 2010	Gupta, Ash	Preparation for and attendance on CRA conference call with CRA, PWC and Gowlings;	1.8	\$1,440.00
Aug 25, 2010	Gupta, Ash	Considering PWC issue raised re potential cost basis grind on SNC interest in the event that CRA takes the position that French debt continues and related research re proposed amendments to partnership basis adjustment rules;	6.8	\$5,440.00
Aug 25, 2010	Gupta, Ash	Conference call re France status and update;	0.6	\$480.00
Aug 25, 2010	Gupta, Ash	Preparing detailed e-mail re CRA call and follow-up issues raised by PWC;	2.2	\$1,760.00
Aug 25, 2010	Gupta, Ash	Conference call update with UCC members;	0.6	\$480.00
Aug 26, 2010	Gupta, Ash	All-parties status update call;	0.6	\$480.00
Aug 26, 2010	Gupta, Ash	Telephone status update calls re revived Ruling and PWC French tax issue;	0.6	\$480.00

Aug 26, 2010	Gupta, Ash	Preparation for and attendance on conference call with PWC and Goodmans re revised Ruling;	1.2	\$960.00
Aug 26, 2010	Gupta, Ash	Reviewing revised Ruling request and internal discussion re same;	0.8	\$640.00
Aug 26, 2010	Gupta, Ash	Numerous emails with G. Galardi, J. Pomerantz, R. Feinstein and others re next steps and timetable for Ruling request submission;	3.6	\$2,880.00
Aug 27, 2010	Gupta, Ash	Analysis re French issues and potential alternative solutions in event of CRA position that French debts settled in current taxation year as well as follow-up internal discussions re same;	4.8	\$3,840.00
Aug 30, 2010	Gupta, Ash	Considering French issues and alternative solutions;	2.8	\$2,240.00
Aug 30, 2010	Gupta, Ash	All parties call and follow-up discussions re strategies for next steps;	1.2	\$960.00
Aug 31, 2010	Gupta, Ash	Telephone discussion with D. Cohen re potential French solutions and steps that may require Canadian Court approval;	0.4	\$320.00
Aug 31, 2010	Gupta, Ash	Considering French tax issues and status update call with French counsel;	1.6	\$1,280.00
Aug 31, 2010	Gupta, Ash	Considering French debt set-off transactions and discussions re same with L. Ng;	2.6	\$2,080.00
<i>SUBTOTAL</i>			<i>85.9</i>	<i>\$68,720.00</i>

Sep 2, 2010	Gupta, Ash	Internal discussions with L. Ng regarding set-off agreement and further revisions to same;	1.2	\$960.00
Sep 2, 2010	Gupta, Ash	Considering comments from S. Leung (CRA) and internal discussions in connection with same;	2.6	\$2,080.00
Sep 2, 2010	Gupta, Ash	Conference call with L. Sparling to review CRA comments and formulate strategy for response;	1.3	\$1,040.00
Sep 3, 2010	Gupta, Ash	Follow-up discussions with L. Sparling and L. Ng regarding further CRA comments and numerous emails exchanged regarding same;	1.8	\$1,440.00
Sep 3, 2010	Gupta, Ash	Review and revise language for proposed ruling request in connection with CRA comments;	0.4	\$320.00
Sep 3, 2010	Gupta, Ash	Status update call with J. Pomerantz;	0.2	\$160.00
Sep 3, 2010	Gupta, Ash	Considering follow-up comments from S. Leung (CRA) and further discussions regarding same;	1.0	\$800.00
Sep 3, 2010	Gupta, Ash	Telephone conference call with PWC and Goodmans to review CRA comments and agreement on response in connection with same;	0.8	\$640.00
Sep 7, 2010	Gupta, Ash	Reviewing executed ruling request and related emails regarding same;	0.3	\$240.00
Sep 7, 2010	Gupta, Ash	Discussions with CRA regarding timing of Ruling;	0.8	\$640.00

Sep 7, 2010	Gupta, Ash	Follow-up discussions with monitor regarding timing issues;	0.2	\$160.00
Sep 10, 2010	Gupta, Ash	Reviewing French issues and range of solutions;	2.1	\$1,680.00
Sep 14, 2010	Gupta, Ash	Telephone discussion with M. Berry regarding next steps with respect to French issue and preparation of summary memorandum regarding same;	2.6	\$2,080.00
Sep 14, 2010	Gupta, Ash	Telephone conference call regarding next steps with monitor's counsel;	0.8	\$640.00
Sep 15, 2010	Gupta, Ash	Discussions with J. Pomerantz regarding check list of outstanding issues;	0.8	\$640.00
Sep 16, 2010	Gupta, Ash	Internal discussions with D. Cohen regarding next steps and further discussions with Monitor's counsel regarding French issues;	1.6	\$1,280.00
Sep 17, 2010	Gupta, Ash	Telephone conference call with various parties regarding agenda items and next steps to be taken;	1.6	\$1,280.00
Sep 17, 2010	Gupta, Ash	Follow-up discussions with M. Berry regarding French issue summary and preparation of French summary check list;	1.0	\$800.00
Sep 22, 2010	Gupta, Ash	Telephone discussions with N. Jacquot regarding French next steps and draft agreements in connection with same;	3.8	\$3,040.00
Sep 23, 2010	Gupta, Ash	Reviewing and revising set-off agreement and follow-up discussions with French counsel regarding timing and status of same;	2.2	\$1,760.00
Sep 27, 2010	Gupta, Ash	Internal discussions regarding next steps;	0.4	\$320.00
Sep 28, 2010	Gupta, Ash	Internal discussions regarding next steps and reviewing next steps with French counsel;	1.2	\$960.00
Sep 29, 2010	Gupta, Ash	Internal discussions re next steps, conference call re same and follow-up review of Nova Scotia continuance documents;	1.2	\$960.00
Sep 30, 2010	Gupta, Ash	Telephone discussions with Nicolas Jacquot re reviewing and revising French documents to effect SNC wind-up;	1.6	\$1,280.00
<i>SUBTOTAL</i>			<i>31.5</i>	<i>\$25,200.00</i>

Oct 1, 2010	Gupta, Ash	Considering French steps in connection with October 13 Canadian hearing date and discussions with French counsel regarding same;	0.8	\$640.00
Oct 1, 2010	Gupta, Ash	Reviewing email from Skadden regarding reorganization documents and reviewing same;	2.2	\$1,760.00
Oct 5, 2010	Gupta, Ash	Reviewing issues regarding continuance and status of ministry consent;	0.8	\$640.00
Oct 6, 2010	Gupta, Ash	Follow-up regarding ministerial consent issues;	0.4	\$320.00

Oct 7, 2010	Gupta, Ash	Reviewing applicant's motion record and review Ministry consent status;	0.6	\$480.00
Oct 8, 2010	Gupta, Ash	Reviewing Canadian reorganization documents;	1.8	\$1,440.00
Oct 12, 2010	Gupta, Ash	Reviewing and revising CNC transfer agreements;	1.3	\$1,040.00
Oct 13, 2010	Gupta, Ash	Telephone conference call regarding status update;	0.8	\$640.00
Oct 13, 2010	Gupta, Ash	Reviewing French transfer agreements and follow-up telephone calls with N. Jacquot (Taxand);	1.2	\$960.00
Oct 15, 2010	Gupta, Ash	Follow-up regarding consent to continuation; internal discussions and follow-up discussions with Osler and the Ontario Ministry;	1.4	\$1,120.00
Oct 15, 2010	Gupta, Ash	Discussions with French counsel and considering additional Canadian steps to implement French transaction;	1.2	\$960.00
Oct 18, 2010	Gupta, Ash	Follow-up with Ontario Ministry regarding consent issues;	0.4	\$320.00
Oct 19, 2010	Gupta, Ash	Reviewing French transfer issues and reviewing Canadian resolutions necessary to effect same;	1.2	\$960.00
Oct 19, 2010	Gupta, Ash	Addressing Ministry consent issues and discussions with senior director within Ontario Ministry;	1.2	\$960.00
Oct 20, 2010	Gupta, Ash	Addressing Ontario Ministry consent issues and numerous follow-ups regarding same;	0.8	\$640.00
Oct 21, 2010	Gupta, Ash	Telephone conference call regarding next steps;	0.8	\$640.00
Oct 21, 2010	Gupta, Ash	Confirming French wind-up issues and discussions with French counsel regarding same;	1.2	\$960.00
Oct 22, 2010	Gupta, Ash	Reviewing closing check list and internal discussions regarding same;	0.8	\$640.00
Oct 27, 2010	Gupta, Ash	Reviewing revised documents;	0.8	\$640.00
Oct 28, 2010	Gupta, Ash	Reviewing final transfer documents and discussions regarding same;	1.7	\$1,360.00
<i>SUBTOTAL</i>			<i>21.4</i>	<i>\$17,120.00</i>
TOTAL			665.4	\$523,930.00

David Cohen

Nov 3, 2009	Cohen, D F W.	Attendance to correspondence to P. Shea;	0.5	\$362.50
Nov 3, 2009	Cohen, D F W.	Telephone call to J. Pomerantz with respect to withholding tax issues;	2.2	\$1,595.00
Nov 4, 2009	Cohen, D F W.	Attendance to correspondence to Osler and telephone call with M. Wasserman and multiple correspondences with J. Pomerantz;	2.0	\$1,450.00
Nov 4, 2009	Cohen, D F W.	Email to and discussion with A. Gupta	0.8	\$580.00

Nov 4, 2009	Cohen, D F W.	Correspondence to M. Wasserman and Skadden (multiple) re tax issues and coordinated conference call	2.1	\$1,522.50
Nov 5, 2009	Cohen, D F W.	Attendance to discussions regarding tax issues in respect of upstream payment from Intertan Canada to Circuit City and telephone call to client regarding issues	3.2	\$2,320.00
Nov 5, 2009	Cohen, D F W.	Review organizational chart;	1.5	\$1,087.50
Nov 5, 2009	Cohen, D F W.	Correspondence to J. Pomerantz and to Skadden;	0.6	\$435.00
Nov 5, 2009	Cohen, D F W.	Discussion with P. Shea via email and conference call regarding organizational chart and issues;	0.4	\$290.00
Nov 6, 2009	Cohen, D F W.	Attendance to multiple correspondence to and from A. Gupta;	0.8	\$580.00
Nov 9, 2009	Cohen, D F W.	Attendance to update to J. Pomerantz and withholding tax analysis;	0.4	\$290.00
Nov 9, 2009	Cohen, D F W.	telephone call and multiple correspondences regarding withholding tax analysis;	0.5	\$362.50
Nov 10, 2009	Cohen, D F W.	Attendance to correspondence to client and to A. Gupta with respect to withholding tax analysis;	0.7	\$507.50
Nov 12, 2009	Cohen, D F W.	Attendance to review c correspondence from A. Gupta to J. Pomerantz	0.1	\$72.50
Nov 13, 2009	Cohen, D F W.	Attendance to review disclosure statement;	0.8	\$580.00
Nov 14, 2009	Cohen, D F W.	Attendance to review correspondence to PricewaterhouseCoopers and Oslers;	0.2	\$145.00
Nov 15, 2009	Cohen, D F W.	Attendance to conference call and pre-call with A. Gupta;	1.5	\$1,087.50
Nov 17, 2009	Cohen, D F W.	Attendance to discussions regarding PWC and Osler progress;	0.3	\$217.50
Nov 19, 2009	Cohen, D F W.	Attendance to call re tax-related issues;	1.0	\$725.00
Nov 23, 2009	Cohen, D F W.	Review correspondence from A. Gupta and J. Pomerantz;	1.2	\$870.00
Nov 23, 2009	Cohen, D F W.	Call with A. Gutpa for update and review correspondence re final ruling from PWC;	0.5	\$362.50
Nov 30, 2009	Cohen, D F W.	Correspondence and call with A. Gupta and. Pomerantz;	0.8	\$580.00
SUBTOTAL			22.1	\$16,022.50

Mar 9, 2010	Cohen, D F W.	Attendance to call to A. Gupta;	0.2	\$145.00
Mar 9, 2010	Cohen, D F W.	Prepare for and attendance to telephone call to J. Pomerantz;	0.2	\$145.00
Mar 9, 2010	Cohen, D F W.	Prepare for and attendance ot telephone call to M. Wasserman	0.3	\$217.50
Mar 9, 2010	Cohen, D F W.	Review proposed amalgamation and distribution structure;	1.1	\$797.50

Mar 10, 2010	Cohen, D F W.	Prepare for an attendance to telephone call with M. Wasserman and J. Latham;	1.2	\$870.00
Mar 10, 2010	Cohen, D F W.	Prepare for and participate in telephone call to J. Pomerantz;	0.6	\$435.00
Mar 10, 2010	Cohen, D F W.	Correspondence to J. Pomerantz	0.4	\$290.00
Mar 10, 2010	Cohen, D F W.	Review and consider upstreaming strategy;	2.3	\$1,667.50
Mar 16, 2010	Cohen, D F W.	Attendance to correspondence to M. Wasserman;	0.3	\$217.50
Mar 16, 2010	Cohen, D F W.	Review of correspondence from A. Gupta and J. Pomerantz;	0.4	\$290.00
Mar 22, 2010	Cohen, D F W.	Attendance to correspondence from all parties;	1.4	\$1,015.00
Mar 23, 2010	Cohen, D F W.	Attendance to draft summary of status for Intertan upstream payment;	3.2	\$4,132.50
Mar 23, 2010	Cohen, D F W.	Call with client and consideration of all steps and order of steps;	0.3	\$217.50
Mar 23, 2010	Cohen, D F W.	To correspondence regarding the order of steps;	0.5	\$362.50
Mar 23, 2010	Cohen, D F W.	Prepare for and attend call with Osler, Goodman and the client	0.6	\$435.00
Mar 24, 2010	Cohen, D F W.	Attendance to correspondence to and from J. Pomerantz;	0.5	\$217.50
Mar 24, 2010	Cohen, D F W.	Call with Monitor;	1.2	\$870.00
Mar 24, 2010	Cohen, D F W.	Correspondence to R. Feinstein;	0.5	\$362.50
Mar 25, 2010	Cohen, D F W.	Attendance to correspondence to J. Pomerantz and R. Feinstein,	0.4	\$290.00
Mar 26, 2010	Cohen, D F W.	Attendance to email to A. Gupta and correspondence from J. Latham;	0.4	\$290.00
Mar 26, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham;	0.30	\$217.50
Mar 26, 2010	Cohen, D F W.	Attendance to correspondence from J. Latham;	0.3	\$217.50
Mar 29, 2010	Cohen, D F W.	Attendance to review correspondence and discussion with A. Gupta re CRA amended ruling request;	0.7	\$507.50
Mar 30, 2010	Cohen, D F W.	Attendance to review of memo from A. Gupta;	0.4	\$290.00
Mar 31, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham;	0.4	\$290.00
Mar 31, 2010	Cohen, D F W.	To call with J. Pomerantz;	0.3	\$217.50
Mar 31, 2010	Cohen, D F W.	To review of correspondence (multiple) and review of revised CRA Memo re acquisition of control;	2.8	\$2,030.00
<i>SUBTOTAL</i>			<i>21.2</i>	<i>\$17,037.50</i>

Apr 1, 2010	Cohen, D F W.	Attendance to review email correspondence re CRA Amendment;	0.5	\$362.50
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Apr 1, 2010	Cohen, D F W.	Discussion with A. Gupta re Skadden position on "acquisition of control";	0.9	\$652.50
Apr 2, 2010	Cohen, D F W.	Attendance to meeting with P. Shea and A. Gupta with respect to structure;	0.5	\$362.50
Apr 2, 2010	Cohen, D F W.	Research re alternate structures to avoid "change" of control;	3.5	\$2,537.50
Apr 2, 2010	Cohen, D F W.	E-mail correspondence to J. Pomerantz, R. Feinstein and A. Gupta	0.4	\$290.00
Apr 2, 2010	Cohen, D F W.	Review correspondence from Skadden and other parties responding thereto;	0.6	\$435.00
Apr 4, 2010	Cohen, D F W.	Attendance to J. Pomerantz, R. Feinstein and A. Gupta;	0.4	\$290.00
Apr 5, 2010	Cohen, D F W.	Attendance to calls to J. Latham, A. Gupta and J. Pomerantz, and email to J. Latham with respect to tax-related issues	1.7	\$1,232.50
Apr 6, 2010	Cohen, D F W.	Attendance to three correspondence call attendance re CRA, tax reorganization and distribution and review of documents related thereto;	1.1	\$797.50
Apr 12, 2010	Cohen, D F W.	Attendance to all party updated call and email regarding results of same;	1.1	\$797.50
Apr 13, 2010	Cohen, D F W.	Attendance to conference call debriefing, telephone call to A. Gupta; and correspondence to M. Wasserman all with respect to tax-related issues and CRA;	4.1	\$2,972.50
Apr 15, 2010	Cohen, D F W.	Attendance to telephone call with M. Wasserman;	0.8	\$580.00
Apr 16, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz, R. Feinstein and A. Gupta with respect to tax-related issues, and follow up with Osler and discussion with A. Gupta;	2.1	\$1,522.50
Apr 17, 2010	Cohen, D F W.	Attendance to telephone call with A. Gupta re telephone call with client and review alternative strategy with respect to getting conversion to liquidating trust before amalgamation and consider structuring issues;	2.9	\$2,102.50
Apr 18, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz and telephone call to A. Gupta and consider next steps to permit liquidating trust;	2.4	\$1,740.00
Apr 19, 2010	Cohen, D F W.	Attendance to discussions with J. Pomerantz, R. Feinstein and A. Gupta with respect to French tax issue and privilege issue; all party conference call ; follow-up with A. Gupta;	2.7	\$1,957.50
Apr 20, 2010	Cohen, D F W.	Attendance to review memo from A. Gupta with respect to history of approach to distribution and tax issues for UCC use;	1.1	\$797.50
Apr 20, 2010	Cohen, D F W.	Attendance to correspondence to and from P. Shea;	0.2	\$145.00
Apr 20, 2010	Cohen, D F W.	Attendance to review correspondence from J. Pomerantz with respect to memo;	0.1	\$72.50

Apr 20, 2010	Cohen, D F W.	Attendance to correspondence with J. Pomerantz and P. Shea;	1.0	\$725.00
Apr 21, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Telephone calls with J. Latham, and J. Pomerantz, R. Feinstein and A. Gupta;	1.1	\$797.50
Apr 21, 2010	Cohen, D F W.	Correspondence to M. Wasserman;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Attendance to obtain information with respect to French counsel and correspondence regarding same;	0.7	\$507.50
Apr 21, 2010	Cohen, D F W.	Engaged with respect to dealing with Canadian and French privilege issues;	2.3	\$1,667.50
Apr 22, 2010	Cohen, D F W.	Attendance to correspondence to assessment;	0.4	\$290.00
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to privilege issues;	0.5	\$362.50
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to fee cap and telephone conference to A. Gupta re fee cap;	0.6	\$435.00
Apr 23, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz; telephone call with A. Gupta;	0.8	\$580.00
Apr 24, 2010	Cohen, D F W.	Attendance to review correspondence from A. Gupta;	0.3	\$217.50
Apr 29, 2010	Cohen, D F W.	Attendance to review and execute the common interest agreement and email same;	0.5	\$362.50
Apr 29, 2010	Cohen, D F W.	Attendance to review and revise memo;	0.9	\$652.50
Apr 29, 2010	Cohen, D F W.	Review and consider email from Lloyd Sparling with respect to further CRA amendment request to allow liquidity trust conversion before amalgamation	0.5	\$362.50
Apr 30, 2010	Cohen, D F W.	Attendance to discussions and email with A. Gupta;	0.4	\$290.00
SUBTOTAL			37.9	\$27,477.50

May 3, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz, A. Gupta and I. Fredericks;	0.7	\$507.50
May 3, 2010	Cohen, D F W.	Review and consider Intertan France winding up memo;	2.1	\$1,522.50
May 4, 2010	Cohen, D F W.	Attendance to correspondence with respect to Motion;	0.4	\$290.00
May 7, 2010	Cohen, D F W.	Attendance to multiple correspondence with respect to tax update;	1.1	\$797.50
May 10, 2010	Cohen, D F W.	Attendance to review email correspondence; telephone call with J. Pomerantz;	0.4	\$290.00
May 11, 2010	Cohen, D F W.	Attendance to telephone call with client and Skadden Arps and Osler and office conference with A. Gupta;	0.9	\$652.50
May 14, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta and to client;	0.4	\$290.00
May 16, 2010	Cohen, D F W.	Attendance to discussions with A. Gupta and correspondence with A. Gupta and client;	0.8	\$580.00

May 17, 2010	Cohen, D F W.	Attendance to preparation for call with Skadden and monitor and review of materials for call and telephone call with client and all parties;	3.2	\$2,320.00
May 17, 2010	Cohen, D F W.	Attendance to discussions regarding limitation periods for claims with respect to French Tax issues;	1.6	\$1,160.00
May 17, 2010	Cohen, D F W.	Telephone call with M. Watson and client relating to limitation issues;	2.0	\$1,450.00
May 18, 2010	Cohen, D F W.	Attendance to service of insurance notice letter;	1.0	\$725.00
May 18, 2010	Cohen, D F W.	telephone call with J. Morris regarding insurance notice letter and office conference with F. Lamie;	2.6	\$1,885.00
May 19, 2010	Cohen, D F W.	Meeting with F. Lamie;	0.5	\$362.50
May 20, 2010	Cohen, D F W.	Attendance to correspondence;	0.2	\$145.00
May 21, 2010	Cohen, D F W.	Attendance to telephone call with Monitor's counsel;	0.3	\$217.50
May 25, 2010	Cohen, D F W.	Attendance to correspondence;	0.5	\$362.50
May 26, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham;	0.1	\$72.50
May 28, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham and reply thereto from J. Latham, and telephone call with J. Latham;	2.4	\$1,740.00
May 28, 2010	Cohen, D F W.	Discussions with A. Gupta;	1.1	\$797.50
May 30, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham and Monitor Tax counsel; correspondence to J. Pomerantz;	0.6	\$435.00
May 30, 2010	Cohen, D F W.	Telephone call with J. Latham, A. Gupta and M. Berry and review of bifurcated reorganization regarding such and correspondence to client;	0.8	\$580.00
<i>SUBTOTAL</i>			<i>23.7</i>	<i>\$17,182.50</i>

Jun 1, 2010	Cohen, D F W.	Discussion with respect to motion and objection; telephone call with A. Gupta and client;	1.8	\$1,305.00
Jun 9, 2010	Cohen, D F W.	Telephone call with client;	0.4	\$290.00
Jun 11, 2010	Cohen, D F W.	Reviewing strategy for CRA filing;	1.9	\$1,377.50
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz revision back to "Plan A" amalgamation in the event that Intertan US insurance claims extinguished;	0.5	\$362.50
Jun 14, 2010	Cohen, D F W.	Attendance to all party call with respect to CRA strategy and US insurance issues and follow-up correspondence regarding same;	0.7	\$507.50
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call to monitor's counsel;	0.1	\$72.50
Jun 15, 2010	Cohen, D F W.	Correspondence with respect to CRA filing strategy (multiple);	0.7	\$507.50
Jun 16, 2010	Cohen, D F W.	Attendance to review correspondence with respect to insurance claims and CRA draft ruling request;	0.9	\$652.50

<i>SUBTOTAL</i>			7	<i>\$5,075.00</i>
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Aug 26, 2010	Cohen, D F W.	Call with M. Wasserman and J Latham;	0.5	\$362.50
Aug 26, 2010	Cohen, D F W.	Call with Pomerantz re joint plan and CRA ruling;	0.5	\$362.50
Aug 26, 2010	Cohen, D F W.	Review of US joint plan and CRA ruling	4.1	\$2,972.50
Aug 27, 2010	Cohen, D F W.	Attendance to call with J Latham and M Wasserman;	0.5	\$362.50
Aug 27, 2010	Cohen, D F W.	Follow-up with J Pomerantz regarding review of monitor's issues and call with J Lathan and M Wasserman;	0.6	\$435.00
Aug 30, 2010	Cohen, D F W.	Attendance to conference call with debtor counsel and monitor and preparation for same;	0.8	\$580.00
Aug 30, 2010	Cohen, D F W.	Attendance to call with J. Latham prior to general conference call;	0.4	\$290.00
Aug 31, 2010	Cohen, D F W.	Telephone discussion with A. Gupta re potential French solutions and steps that may require Canadian Court approval;	0.4	\$290.00
Aug 31, 2010	Cohen, D F W.	Attendance to correspondence from J. Pomerantz outlining French tax issues;	0.4	\$290.00
<i>SUBTOTAL</i>			8.2	<i>\$5,945.00</i>

Sep 1, 2010	Cohen, D F W.	Attendance to correspondence and telephone call regarding French tax issues;	0.2	\$145.00
Sep 2, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz with respect to share transfer to dissolve French entity - strategy for Canadian approval of same and consider best approach thereafter;	2.1	\$1,522.50
Sep 7, 2010	Cohen, D F W.	Attendance to review plan approval in Chapter 11 proceedings;	0.8	\$580.00
Sep 7, 2010	Cohen, D F W.	Attendance to discussion with J. Pomerantz with respect to interim French Tax structural reorganization proposal;	0.3	\$217.50
Sep 8, 2010	Cohen, D F W.	Attendance to discussion with respect to French structural adjustments to prepare tax cases;	0.2	\$145.00
Sep 10, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz; meeting with A. Gupta; correspondence to monitor's counsel;	3.4	\$2,465.00
Sep 10, 2010	Cohen, D F W.	Call regarding final implementation of liquidating trust and loose ends in French tax issues;	0.4	\$290.00
Sep 14, 2010	Cohen, D F W.	Attendance to telephone call with monitor and telephone call with A. Gupta; telephone conference with J. Pomerantz regarding Canadian consent to reorganization;	1.8	\$1,305.00

Sep 15, 2010	Cohen, D F W.	Attendance to correspondence with J. Pomerantz with respect to Canadian reorganization;	0.3	\$217.50
Sep 15, 2010	Cohen, D F W.	Correspondence to M. Wasserman and J Latham regarding reorganization and additional minor French subsidiary reorganize issues	0.5	\$362.50
Sep 15, 2010	Cohen, D F W.	Review reorganization checklist issues;	1.5	\$1,087.50
<i>SUBTOTAL</i>			<i>11.5</i>	<i>\$8,337.50</i>

Oct 1, 2010	Cohen, D F W.	Attendance to telephone call with J. Latham; telephone call to J. Pomerantz; discussions with court; correspondence with M. Wasserman;	2.1	\$1,522.50
Oct 1, 2010	Cohen, D F W.	Attendance to discussion and email with A. Gupta;	0.4	\$290.00
Oct 1, 2010	Cohen, D F W.	Attendance to correspondence from J. Pomerantz; correspondence to M. Wasserman and J. Murray; telephone call with J. Latham;	1.1	\$797.50
Oct 5, 2010	Cohen, D F W.	Attendance to issues with respect to tax reorganization;	3.1	\$2,247.50
Oct 6, 2010	Cohen, D F W.	Attendance to correspondence with A. Gupta and T. Pomerantz;	0.2	\$145.00
Oct 7, 2010	Cohen, D F W.	Attendance to issues with respect to accelerating Canadian motion; discussions with respect to post LT conversion engagement of counsel and advisors;	0.8	\$580.00
Oct 7, 2010	Cohen, D F W.	Attendance to correspondence;	0.4	\$290.00
Oct 8, 2010	Cohen, D F W.	Attendance to review of re-organization documents;	1.3	\$942.50
Oct 11, 2010	Cohen, D F W.	Attendance to conference call with J. Pomerantz et al and follow-up therefrom;	0.6	\$435.00
Oct 13, 2010	Cohen, D F W.	Attendance to telephone call with all parties with respect to reorganization; follow-up regarding same;	1.4	\$1,015.00
Oct 14, 2010	Cohen, D F W.	Attendance to review Canadian court order (preliminary version);	0.8	\$580.00
Oct 17, 2010	Cohen, D F W.	Attendance to review of final issues and entered Canadian court order from October 13, 2010 hearing;	1.1	\$797.50
Oct 18, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz;	0.8	\$580.00
Oct 20, 2010	Cohen, D F W.	Attendance to issues to close reorganization in Cendral;	1.4	\$1,015.00
Oct 21, 2010	Cohen, D F W.	Attendance to telephone call with entire group with respect to reorganizational implementation;	0.4	\$290.00
Oct 26, 2010	Cohen, D F W.	Call to S. Kuglar; call with S. Kuglar and J. Morris;	0.4	\$290.00
Oct 26, 2010	Cohen, D F W.	Office Conference with P Shea re limitation issues	0.5	\$362.50
Oct 26, 2010	Cohen, D F W.	To call to J. Morris re subpoena re PWC and related litigation matters;	2.0	\$1,450.00

Oct 29, 2010	Cohen, D F W.	Attendance to review issues with respect to Limitations Act regarding professional negligence claims against PWC and Osler;	1.4	\$1,015.00
<i>SUBTOTAL</i>			<i>20.2</i>	<i>\$14,645.00</i>
TOTAL			151.8	\$111,722.50

Patrick Shea

Nov 3, 2009	Shea, Patrick	Attendance to correspondence with D Cohen	0.5	\$287.50
Nov 5, 2009	Shea, Patrick	Discussion with D Cohen via e-mail	0.4	\$230.00
Dec 4, 2009	Shea, Patrick	Engaged re preparation of fee application including reviewing docket entries and placing into categories for the purposes of application;	4.1	\$2,357.50
Dec 5, 2009	Shea, Patrick	Engaged re preparation of fee application including affidavit;	2.9	\$1,667.50
Mar 29, 2010	Shea, Patrick	Telephone conference with A Gupta re status	0.5	\$300.00
Mar 30, 2010	Shea, Patrick	Engaged re office conference with D Cohen and engaged re review of slides to update re status of tax opinions	1.6	\$660.00
Apr 2, 2010	Shea, Patrick	Consider issue re liquidation;	1.0	\$600.00
Apr 2, 2010	Shea, Patrick	Telephone discussion with D Cohen and A Gupta	0.5	\$300.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen;	0.2	\$190.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen and J. Pomerantz;	0.9	\$540.00
Apr 21, 2010	Shea, Patrick	Telephone call with A. Gupta to review privilege discussions;	0.2	\$120.00
Apr 26, 2010	Shea, Patrick	Engaged re preparation of billing information	3.1	\$1,860.00
Oct 26, 2010	Shea, Patrick	Office conference with D Cohen re limitation periods	0.5	\$300.00
TOTAL			16.4	\$9,412.50

Michael Bussman

Nov 18, 2009	Busmann, Michael	Discussion with A. Gupta and C. Burley regarding interpretation of the applicable tax treaty	0.4	\$250.00
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Sarita Samaroo

Oct 26, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler regarding limitation period for bringing a claim against PWC;	0.9	\$193.50
Oct 27, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized;	4.8	\$1,032.00

Oct 28, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized and meeting with S. Kugler to discuss research;	6.7	\$1,440.50
Oct 29, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized;	7.9	\$1,698.50
Oct 30, 2010	Samaroo, Sarita C.	Drafted memorandum on the limitation period for a cause of action where damages have not yet crystallized for S. Kugler;	5.1	\$1,096.50
Oct 31, 2010	Samaroo, Sarita C.	Drafted a memorandum on the limitation period for a cause of action where damages have not yet crystallized for S. Kugler;	4.9	\$1,053.50
TOTAL			30.3	\$6,514.50

Letitia Ng

Jun 8, 2010	Ng, Letitia L.	Discussion with A. Gupta and consider issues with respect to Ruling and review documents relating to Ruling;	1.5	\$727.50
Jun 9, 2010	Ng, Letitia L.	Preparation for and attendance at meeting with M. Pearlman;	1.2	\$582.00
Jun 9, 2010	Ng, Letitia L.	Review documents with respect to acquisition of control;	3.8	\$1,843.00
Jun 9, 2010	Ng, Letitia L.	Attend conference call with L. Sparling, M. Berry and A. Gupta with respect to acquisition of control;	1.0	\$485.00
Jun 14, 2010	Ng, Letitia L.	Internal discussion with A. Gupta with respect to next steps;	0.4	\$194.00
Jun 14, 2010	Ng, Letitia L.	Attend conference call with M. Berry, L. Sparling, E. Basso and A. Gupta;	0.4	\$194.00
Jun 15, 2010	Ng, Letitia L.	Discussion with A. Gupta; revise ruling request; attend conference call;	2.0	\$970.00
Jun 17, 2010	Ng, Letitia L.	Review correspondence; discussion with A. Gupta; revise ruling request;	0.5	\$242.50
Jun 21, 2010	Ng, Letitia L.	Review liquidating trust agreement and debtor's plan;	1.5	\$727.50
Jun 22, 2010	Ng, Letitia L.	Attend conference call with P. Leung of CRA with respect to revised ruling request and internal discussion with A. Gupta to report on discussion;	1.3	\$630.50
Jun 23, 2010	Ng, Letitia L.	Attend conference call and internal discussion with A. Gupta;	1.2	\$582.00
Jun 24, 2010	Ng, Letitia L.	Internal discussion with A. Gupta;	0.3	\$145.50
Jun 29, 2010	Ng, Letitia L.	Prepare for and attend conference call re CRA and tax-related issues;	1.0	\$485.00
Aug 9, 2010	Ng, Letitia	Attend conference call with L. Sparling and A. Gupta re ruling request;	0.3	\$145.50

Aug 10, 2010	Ng, Letitia	Attend conference call with S. Leung, L. Sparling, E. Basso and A. Gupta re ruling request;	0.5	\$242.50
Aug 13, 2010	Ng, Letitia	Review correspondence from L. Carruthers of CRA re debt forgiveness issue and considered suggested revisions;	1.2	\$582.00
Aug 18, 2010	Ng, Letitia	Attend conference call with L. Carruthers of CRA and Deloitte team re debt forgiveness issue;	0.5	\$242.50
Aug 18, 2010	Ng, Letitia	Attend conference call with Deloitte team re: preparation for conference call with CRA rulings officer;	0.3	\$145.50
Aug 18, 2010	Ng, Letitia	Internal discussions and consider re debt forgiveness issue in ruling request;	0.8	\$388.00
Aug 19, 2010	Ng, Letitia	Internal discussions and consider rules regarding relevant loss balance;	1.6	\$776.00
Aug 20, 2010	Ng, Letitia	Attend conference call with L. Sparling, E. Basso and A. Gupta re: ruling request;	0.3	\$145.50
Aug 20, 2010	Ng, Letitia	Internal discussions re revised ruling request;	0.4	\$194.00
Aug 20, 2010	Ng, Letitia	Revise ruling request;	3.0	\$1,455.00
Aug 24, 2010	Ng, Letitia	Attend conference call with J. Pomerantz and A. Gupta re status of ruling request;	0.3	\$145.50
Aug 25, 2010	Ng, Letitia	Draft email summarizing issue raised by PWC re: French entities and potential solutions;	0.7	\$339.50
Aug 25, 2010	Ng, Letitia	Attend conference call with J. Pomerantz and A. Gupta re update on ruling request and French debt issue;	0.5	\$242.50
Aug 25, 2010	Ng, Letitia	Attend conference call re French issue update;	0.6	\$291.00
Aug 25, 2010	Ng, Letitia	Internal discussions regarding and revise ruling request;	0.8	\$388.00
Aug 25, 2010	Ng, Letitia	Attend conference calls with Canada Revenue Agency and PWC re revised ruling request;	0.9	\$436.50
Aug 26, 2010	Ng, Letitia	Internal discussions re revised Ruling request;	0.3	\$145.50
Aug 26, 2010	Ng, Letitia	Attend conference call with PWC and Goodmans re revised ruling request;	1.0	\$485.00
Aug 26, 2010	Ng, Letitia	Revise Ruling request;	0.5	\$242.50
Aug 27, 2010	Ng, Letitia	Revise ruling request;	0.6	\$291.00
Sep 2, 2010	Ng, Letitia	Review email from S. Leung of CRA re: revisions to ruling request;	0.4	\$194.00
Sep 3, 2010	Ng, Letitia	Attend conference call with L. Sparling and A. Gupta re: response from S. Leung of CRA;	0.2	\$97.00
Sep 3, 2010	Ng, Letitia	Attend conference call with PWC and Goodmans re: CRA comments on revised ruling request;	0.2	\$97.00
Sep 21, 2010	Ng, Letitia	Internal discussions regarding next steps;	0.3	\$145.50

Oct 15, 2010	Ng, Letitia	Revise transfer agreement; correspondence with N. Jacquot regarding transfer agreement;	0.6	\$291.00
Oct 21, 2010	Ng, Letitia	Reviewed ruling and checklist regarding Canadian-related transactions;	0.5	\$242.50
TOTAL			33.4	\$16,199.00

Gloria Geddes

Sep 22, 2010	Geddes, Gloria J.	Discussions with A. Gupta re: tax matters;	0.3	\$240.00
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Sharon Bennett

Apr 19, 2010	Bennett, Sharon	Discussion with A. Gupta with respect to privilege and conflict of laws issues;	1.0	\$700.00
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Frank Lamie

May 17, 2010	Lamie, Frank D.	Telephone meeting with and instructions from D. Cohen, R Feinstein and J Morris;	0.6	\$213.00
May 17, 2010	Lamie, Frank	Attendance to review insurance letter;	0.2	\$71.00
May 18, 2010	Lamie, Frank D.	Attendance to meeting with and instructions from D. Cohen and instructions to A. Sullivan;	2.6	\$923.00
May 19, 2010	Lamie, Frank D.	Attendance to various instructions to G. Leung and M. Comartin;	0.6	\$213.00
May 19, 2010	Lamie, Frank D.	Attendance to effect service on various parties;	1.0	\$355.00
May 19, 2010	Lamie, Frank D.	Attendance to affidavits of service;	3.1	\$1,100.50
May 19, 2010	Lamie, Frank D.	Attendance to detailed correspondence to D. Cohen;	0.5	\$177.50
TOTAL			8.6	\$3,053.00

Michael Comartin

May 18, 2010	Comartin, Michael	Meeting with F. Lamie re instructions;	0.5	\$129.00
May 18, 2010	Comartin, Michael	Attendance to serving documents;	1.0	\$215.00
TOTAL			1.5	\$344.00

Laura Monteith

Nov 12, 2009	Monteith, Laura	Email from A. Gupta re tax issues;	0.1	\$32.50
Nov 12, 2009	Monteith, Laura	Read and reviewed liquidating trust agreement	0.9	\$292.50
Nov 12, 2009	Monteith, Laura	Reviewed email from A. Gupta regarding file and discussion with A. Gupta regarding file;	0.9	\$292.50

Nov 13, 2009	Monteith, Laura	Reviewed email from A. Gupta regarding file; and attended telephone conference call with A. Gupta regarding file;	0.4	\$325.00
Nov 13, 2009	Monteith, Laura	Conducted research;	1.0	\$325.00
Nov 15, 2009	Monteith, Laura	Reviewed emails regarding file;	0.8	\$260.00
Nov 15, 2009	Monteith, Laura	Reviewed agreements regarding file and conducted research;	0.4	\$130.00
Nov 15, 2009	Monteith, Laura	Attended telephone conference call with all parties;	1.5	\$487.50
Nov 18, 2009	Monteith, Laura	Conducted research regarding tax issues; ; conducted research; drafted and revised memorandum regarding tax issues; telephone discussion with A. Gupta;	2.1	\$1,917.50
Nov 18, 2009	Monteith, Laura	Drafted memorandum regarding tax issues; attended meeting with A. Gupta to discuss file and tax issues;	1.3	\$422.50
Nov 18, 2009	Monteith, Laura	Revised memorandum;	0.3	\$97.50
Nov 18, 2009	Monteith, Laura	Emails to and from A. Gupta regarding memorandum;	0.3	\$97.50
Nov 18, 2009	Monteith, Laura	Attended telephone conference with A. Gupta and clients;	0.5	\$162.50
Nov 19, 2009	Monteith, Laura	Attending telephone conference call with A. Gupta and clients and discussion with A. Gupta regarding file and memorandum for client;	1.3	\$422.50
Nov 23, 2009	Monteith, Laura	Drafted memorandum for client regarding tax issues and discussion with A. Gupta regarding treaty;	1.4	\$455.00
Nov 24, 2009	Monteith, Laura	Discussion with A. Gupta regarding memorandum for client and reviewed client documents;	0.4	\$130.00
Nov 27, 2009	Monteith, Laura	Read and reviewed Ruling request; drafting memorandum regarding tax issues;	1.8	\$585.00
Nov 29, 2009	Monteith, Laura	Drafting memorandum regarding tax issues and reading and reviewing Ruling request;	3.4	\$1,105.00
Nov 30, 2009	Monteith, Laura	Drafting and revising memorandum regarding tax issues;	1.8	\$858.00
Nov 30, 2009	Monteith, Laura	Conducting research; reading and reviewing ruling request;	0.4	\$130.00
Nov 30, 2009	Monteith, Laura	Drafting and revising memorandum;	0.6	\$195.00
Dec 01, 2009	Monteith, Laura	Conducting research, drafting and revising memorandum regarding tax issues;	2.8	\$910.00
Dec 01, 2009	Monteith, Laura	Email to A. Gupta regarding tax issues	0.2	\$65.00
Dec 14, 2009	Monteith, Laura	Receiving and reviewing email from G. Lazarus and reviewing client document;	0.1	\$32.50
Mar 30, 2010	Monteith, Laura	Conducting research regarding tax issue for A. Gupta;	2.1	\$829.50
Mar 30, 2010	Monteith, Laura	email correspondence with A. Gupta regarding research;	0.3	\$118.50

Mar 30, 2010	Monteith, Laura	revising tax memorandum;	2.8	\$1,106.00
Apr 30, 2010	Monteith, Laura	Meeting with A. Gupta to discuss tax-related issues;	0.4	\$158.00
Sep 23, 2010	Monteith, Laura	Meeting with A. Gupta to discuss file; conducting research regarding tax issues for A. Gupta;	2.9	\$1,145.50
Sep 24, 2010	Monteith, Laura	Conducting research regarding file;	2.1	\$829.50
Sep 24, 2010	Monteith, Laura	Drafting memorandum for A. Gupta regarding tax issues;	1.1	\$434.50
Sep 24, 2010	Monteith, Laura	Attending telephone call with A. Gupta regarding tax issues;	0.5	\$197.50
TOTAL			36.9	\$14,549.50

Maria Ferraro

Sep 29, 2010	Ferraro, Maria	Discussion with A. Gupta regarding continuance documents; review of draft continuance documents; preparing email with comments;	0.8	\$200.00
Sep 30, 2010	Ferraro, Maria	Discussion an examiner at the Ministry of Government Services; preparing an email requesting a copy of the application for authorization out of Ontario;	0.6	\$150.00
Oct 5, 2010	Ferraro, Maria	Preparing email to Oslers requesting status of tax consent;	0.2	\$50.00
TOTAL			1.6	\$400.00

Michael Watson

Apr 22, 2010	Watson, Michael S.F.	Further office conference with A Gupta re common interest privilege issue	0.5	\$325.00
Apr 22, 2010	Watson, Michael S.F.	Legal research re Canadian case law on common interest privilege issue	1.0	\$650.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 29, 2010	Watson, Michael S.F.	Review of draft common interest privilege agreement prepared by Oslers and office conference with A Gupta re suggested revisions to same	1.0	\$650.00
May 17, 2010	Watson, Michael S.F.	Office conference with D Cohen re limitation period issues concerning possible claims against Intertan professional advisors, and conference telephone attendance on U.S. counsel re same	2.0	\$1,300.00
Apr 21, 2010	Watson, Michael S.F.	Office conference with A Gupta re common interest privilege issue	0.6	\$390.00
TOTAL			5.7	\$3,705.00

Craig Burley

Nov 18, 2009	Burley, Craig W.	Internal discussion with A. Gupta and M. Bussmann re tax and treaty issues;	0.3	\$129.00
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Scott Kugler

Oct 26, 2010	Kugler, Scott	Telephone conversation with D. Cohen and J. Morris regarding strategy, letter of request to enforce subpoena, and limitation period; Instructed student regarding limitation period research;	1.5	\$825.00
Oct 27, 2010	Kugler, Scott	Discussion with student regarding limitation period research;	0.2	\$110.00
Oct 28, 2010	Kugler, Scott	Review of research memorandum regarding limitation period for claim against PWC, conducted further investigations regarding limitation period and provided further instructions to student;	0.7	\$385.00
Oct 29, 2010	Kugler, Scott	Review of further research findings of student;	0.3	\$165.00
TOTAL			2.7	\$1485.00

Bankruptcy Litigation

Oct 26, 2010	Kugler, Scott	Telephone conversation with D. Cohen and J. Morris regarding strategy, letter of request to enforce subpoena, and limitation period; Instructed student regarding limitation period research;	1.5	\$825.00
Oct 27, 2010	Kugler, Scott	Discussion with student regarding limitation period research;	0.2	\$110.00
Oct 28, 2010	Kugler, Scott	Review of research memorandum regarding limitation period for claim against PWC, conducted further investigations regarding limitation period and provided further instructions to student;	0.7	\$385.00
Oct 29, 2010	Kugler, Scott	Review of further research findings of student;	0.3	\$165.00
Apr 22, 2010	Watson, Michael S.F.	Further office conference with A Gupta re common interest privilege issue	0.5	\$325.00
Apr 22, 2010	Watson, Michael S.F.	Legal research re Canadian case law on common interest privilege issue	1.0	\$650.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 23, 2010	Watson, Michael S.F.	Further various e-mails re common interest privilege issue	0.3	\$195.00
Apr 29, 2010	Watson, Michael S.F.	Review of draft common interest privilege agreement prepared by Oslers and office conference with A Gupta re suggested revisions to same	1.0	\$650.00
May 17, 2010	Watson, Michael S.F.	Office conference with D Cohen re limitation period issues concerning possible claims against Intertan professional advisors, and conference telephone attendance on U.S. counsel re same	2.0	\$1,300.00
Apr 21, 2010	Watson, Michael S.F.	Office conference with A Gupta re common interest privilege issue	0.6	\$390.00
May 18, 2010	Comartin, Michael	Meeting with F. Lamie re instructions;	0.5	\$129.00
May 18, 2010	Comartin, Michael	Attendance to serving documents;	1.0	\$215.00
May 17, 2010	Lamie, Frank D.	Telephone meeting with and instructions from D. Cohen, R Feinstein and J Morris;	0.6	\$213.00
May 17, 2010	Lamie, Frank	Attendance to review insurance letter;	0.2	\$71.00
May 18, 2010	Lamie, Frank D.	Attendance to meeting with and instructions from D. Cohen and instructions to A. Sullivan;	2.6	\$923.00
May 19, 2010	Lamie, Frank D.	Attendance to various instructions to G. Leung and M. Comartin;	0.6	\$213.00
May 19, 2010	Lamie, Frank D.	Attendance to effect service on various parties;	1.0	\$355.00
May 19, 2010	Lamie, Frank D.	Attendance to affidavits of service;	3.1	\$1,100.50
May 19, 2010	Lamie, Frank D.	Attendance to detailed correspondence to D. Cohen;	0.5	\$177.50

May 17, 2010	Cohen, D F W.	Telephone call with M. Watson and client relating to limitation issues;	2.0	\$1,450.00
May 18, 2010	Cohen, D F W.	Attendance to service of insurance notice letter;	1.0	\$725.00
May 18, 2010	Cohen, D F W.	telephone call with J. Morris regarding insurance notice letter and office conference with F. Lamie;	2.6	\$1,885.00
May 19, 2010	Cohen, D F W.	Meeting with F. Lamie;	0.5	\$362.50
May 20, 2010	Cohen, D F W.	Attendance to correspondence;	0.2	\$145.00
Oct 26, 2010	Cohen, D F W.	Call to S. Kuglar; call with S. Kuglar and J. Morris;	0.4	\$290.00
Oct 26, 2010	Cohen, D F W.	Office Conference with P Shea re limitation issues	0.5	\$362.50
Oct 26, 2010	Cohen, D F W.	To call to J. Morris re subpoena re PWC and related litigation matters;	2.0	\$1,450.00
Oct 29, 2010	Cohen, D F W.	Attendance to review issues with respect to Limitations Act regarding professional negligence claims against PWC and Osler;	1.4	\$1,015.00
Oct 26, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler regarding limitation period for bringing a claim against PWC;	0.9	\$193.50
Oct 27, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized;	4.8	\$1,032.00
Oct 28, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized and meeting with S. Kugler to discuss research;	6.7	\$1,440.50
Oct 29, 2010	Samaroo, Sarita C.	Conducted research for S. Kugler on the limitation period for a cause of action where damages have not yet crystallized;	7.9	\$1,698.50
Oct 30, 2010	Samaroo, Sarita C.	Drafted memorandum on the limitation period for a cause of action where damages have not yet crystallized for S. Kugler;	5.1	\$1,096.50
Oct 31, 2010	Samaroo, Sarita C.	Drafted a memorandum on the limitation period for a cause of action where damages have not yet crystallized for S. Kugler;	4.9	\$1,053.50
			59.4	\$22,786.50

Tax Issues

Nov 04, 2009	Gupta, Ash	Discussions with D. Cohen regarding Circuit City;	0.8	\$600.00
Nov 04, 2009	Gupta, Ash	Attendance on conference call regarding proposed reorganization;	0.8	\$600.00
Nov 04, 2009	Gupta, Ash	Follow-up call with counsel to creditors committee;	0.7	\$525.00
Nov 04, 2009	Gupta, Ash	Reviewing and researching issues under Canada U.S. treaty regarding various reorganization alternatives;	2.9	\$2,175.00

Nov 04, 2009	Gupta, Ash	Follow-up discussions with M. Pearlman regarding same;	0.6	\$450.00
Nov 05, 2009	Gupta, Ash	Telephone call with Oslers and PWC regarding proposed Circuit City reorganization;	1.2	\$900.00
Nov 05, 2009	Gupta, Ash	Internal discussions with M. Pearlman;	0.8	\$600.00
Nov 05, 2009	Gupta, Ash	Reviewing and researching issues regarding s.116 and Treaty eligibility and considering interpretation issues re same;	2.3	\$1,725.00
Nov 05, 2009	Gupta, Ash	Reviewing and researching issues regarding FAPI;	2.2	\$1,650.00
Nov 06, 2009	Gupta, Ash	Follow-up discussions with D. Tetreault and M. Wasserman at Oslers regarding tax issues in connection with primary reorganization plan as well as review of alternative reorganizations;	0.9	\$675.00
Nov 06, 2009	Gupta, Ash	Reviewing PowerPoint summaries prepared by PWC regarding same;	3.8	\$2,850.00
Nov 06, 2009	Gupta, Ash	Research regarding 5th Protocol and related issues;	2.3	\$1,725.00
Nov 07, 2009	Gupta, Ash	Reviewing slide deck of alternative transactions provided by Oslers and PWC;	1.9	\$1,425.00
Nov 07, 2009	Gupta, Ash	Researching issues regarding treaty application to proposed reorganization;	1.0	\$750.00
Nov 07, 2009	Gupta, Ash	Reviewing and researching alternative structures and potential tax consequences;	1.9	\$1,425.00
Nov 07, 2009	Gupta, Ash	Discussions with M. Pearlman regarding various issues;	0.7	\$525.00
Nov 07, 2009	Gupta, Ash	Follow-up discussions with M. Pearlman regarding same;	0.5	\$375.00
Nov 08, 2009	Gupta, Ash	Researching treaty issues and related case law regarding alternative structures proposed by Oslers and PWC;	0.9	\$675.00
Nov 08, 2009	Gupta, Ash	Internal discussions with M. Pearlman regarding alternative structures proposed by Oslers and PWC;	0.4	\$300.00
Nov 08, 2009	Gupta, Ash	Considering issues regarding application of Canada-U.S. Treaty in connection with liquidating trust;	2.5	\$1,875.00
Nov 09, 2009	Gupta, Ash	Telephone conference call with Oslers and PWC regarding proposed next steps;	0.6	\$450.00
Nov 09, 2009	Gupta, Ash	Follow-up discussions with M. Pearlman regarding next steps;	0.4	\$300.00
Nov 09, 2009	Gupta, Ash	Reviewing CRA technical documents and advance rulings in respect of similar issues;	2.0	\$1,500.00
Nov 09, 2009	Gupta, Ash	Reviewing alternative structures identified by Oslers;	1.5	\$1,125.00

Nov 10, 2009	Gupta, Ash	Reviewing proposed tax ruling forwarded by Oslers;	0.5	\$375.00
Nov 10, 2009	Gupta, Ash	Follow-up conference call with Oslers and PWC regarding same;	0.4	\$300.00
Nov 10, 2009	Gupta, Ash	Reviewing liquidating trust agreement;	0.6	\$450.00
Nov 10, 2009	Gupta, Ash	Internal conference call regarding status up-date on various issues;	0.8	\$600.00
Nov 10, 2009	Gupta, Ash	Numerous follow-up discussions with M. Pearlman regarding same;	1.2	\$900.00
Nov 10, 2009	Gupta, Ash	Research and review Canada-U.S. Treaty Protocol issues;	2.0	\$1,500.00
Nov 11, 2009	Gupta, Ash	Telephone conference call with PWC and Oslers regarding status update;	0.6	\$450.00
Nov 11, 2009	Gupta, Ash	Discussions regarding and follow-up detailed review of liquidating trust arrangement with respect to Canadian characterization;	4.8	\$3,600.00
Nov 11, 2009	Gupta, Ash	Follow-up discussions with Oslers regarding settlement of factual check list to confirm treaty eligibility for liquidating trust structure;	0.4	\$300.00
Nov 12, 2009	Gupta, Ash	Reviewing draft plan documents;	4.5	\$3,375.00
Nov 12, 2009	Gupta, Ash	Internal discussions regarding draft plan documents;	0.6	\$450.00
Nov 12, 2009	Gupta, Ash	Follow-up discussions with Lloyd Sparling at PWC regarding status;	0.5	\$375.00
Nov 12, 2009	Gupta, Ash	Reviewing issues regarding characterization of liquidating trust;	1.3	\$975.00
Nov 12, 2009	Gupta, Ash	Internal discussions regarding characterization of liquidating trust;	0.6	\$450.00
Nov 13, 2009	Gupta, Ash	Reviewing liquidating trust structure and related plan documents;	1.6	\$1,200.00
Nov 13, 2009	Gupta, Ash	Internal conference call regarding status update on Canadian tax issues;	0.6	\$450.00
Nov 13, 2009	Gupta, Ash	Reviewing and researching issues regarding desired amendments to planned documents;	1.8	\$1,350.00
Nov 13, 2009	Gupta, Ash	Follow-up discussions with various parties;	0.8	\$600.00
Nov 13, 2009	Gupta, Ash	Research regarding treaty issues and LOB provisions;	2.0	\$1,500.00
Nov 14, 2009	Gupta, Ash	Preparing checklist of facts regarding determination of viability of liquidating trust structure;	1.7	\$1,275.00
Nov 14, 2009	Gupta, Ash	Internal discussions regarding viability of liquidating trust structure;	0.5	\$375.00

Nov 14, 2009	Gupta, Ash	Follow-up research regarding availability of liquidating trust structure;	3.8	\$2,850.00
Nov 15, 2009	Gupta, Ash	Various internal discussions regarding proposed tax reorganization;	3.8	\$2,850.00
Nov 15, 2009	Gupta, Ash	Considering issues regarding Canada-U.S. Treaty;	2.7	\$2,025.00
Nov 15, 2009	Gupta, Ash	Internal conference call regarding same;	0.3	\$225.00
Nov 16, 2009	Gupta, Ash	Discussions with PWC and Oslers regarding various issues;	0.8	\$600.00
Nov 16, 2009	Gupta, Ash	Internal discussions regarding same;	0.8	\$600.00
Nov 16, 2009	Gupta, Ash	Telephone discussions with U.S. counsel regarding same;	1.0	\$750.00
Nov 16, 2009	Gupta, Ash	Analysis regarding tax reorganization and treaty issues;	3.7	\$2,775.00
Nov 17, 2009	Gupta, Ash	Research and review regarding various issues in connection with alternative interpretations of various Ruling aspects;	3.9	\$2,925.00
Nov 17, 2009	Gupta, Ash	Reviewing CRA documents and publications regarding same;	1.8	\$1,350.00
Nov 17, 2009	Gupta, Ash	Internal discussions regarding same;	0.8	\$600.00
Nov 17, 2009	Gupta, Ash	Telephone discussions with PWC regarding same;	0.3	\$225.00
Nov 18, 2009	Gupta, Ash	Internal discussions regarding various issues;	0.6	\$450.00
Nov 18, 2009	Gupta, Ash	Lengthy telephone conference call with D. Tetrault at Oslers and L. Sparling at PWC regarding same;	1.0	\$750.00
Nov 18, 2009	Gupta, Ash	Conference call (internal) in connection with same;	0.8	\$600.00
Nov 18, 2009	Gupta, Ash	Research and review regarding follow-up issues;	4.7	\$3,525.00
Nov 19, 2009	Gupta, Ash	All-hands conference call regarding various tax issues;	1.3	\$975.00
Nov 19, 2009	Gupta, Ash	Follow-up internal telephone call with J. Pomerantz;	0.8	\$600.00
Nov 19, 2009	Gupta, Ash	Follow-up discussions with PWC regarding memorandum issues;	0.4	\$300.00
Nov 19, 2009	Gupta, Ash	Considering internal memoranda issues;	3.0	\$2,250.00
Nov 19, 2009	Gupta, Ash	Internal discussions regarding memorandum issues;	0.8	\$600.00
Nov 21, 2009	Gupta, Ash	Telephone discussion with L. Sparling regarding next steps;	0.3	\$225.00
Nov 21, 2009	Gupta, Ash	Reviewing CRA issues regarding treaty interpretation;	0.5	\$375.00
Nov 21, 2009	Gupta, Ash	Follow-up internal discussions regarding summary memorandum;	0.4	\$300.00

Nov 21, 2009	Gupta, Ash	Considering issues in connection with treaty interpretation and discussion with L. Monteith;	0.8	\$600.00
Nov 21, 2009	Gupta, Ash	Follow-up discussions with J. Pomeranz regarding treaty interpretation;	0.2	\$150.00
Nov 23, 2009	Gupta, Ash	Reviewing final ruling forwarded from PWC;	2.5	\$1,875.00
Nov 23, 2009	Gupta, Ash	Internal discussions regarding final ruling forwarded from PWC;	0.5	\$375.00
Nov 23, 2009	Gupta, Ash	Reviewing analysis portion regarding same;	1.4	\$1,050.00
Nov 23, 2009	Gupta, Ash	Follow-up discussions with CRA on no-names basis regarding certain filing positions;	0.6	\$450.00
Nov 23, 2009	Gupta, Ash	Follow-up internal e-mail regarding discussions with CRA;	0.8	\$600.00
Nov 24, 2009	Gupta, Ash	Telephone discussion with L. Sparling at PWC regarding tax ruling;	0.6	\$450.00
Nov 24, 2009	Gupta, Ash	Internal discussions regarding same;	0.4	\$300.00
Nov 24, 2009	Gupta, Ash	Reviewing issues in connection with Canada-U.S. Treaty protocol issues;	2.1	\$1,575.00
Nov 24, 2009	Gupta, Ash	Follow-up discussions with L. Sparling regarding same;	0.5	\$375.00
Nov 30, 2009	Gupta, Ash	Telephone discussions with L. Sparling and PWC;	0.3	\$225.00
Nov 30, 2009	Gupta, Ash	Internal e-mails to J. Pomerantz regarding treaty interpretation issues;	0.5	\$375.00
Nov 30, 2009	Gupta, Ash	Reviewing CRA position point regarding treaty interpretation issues;	1.0	\$750.00
Dec 01, 2009	Gupta, Ash	Internal discussions with L. Monteith regarding rulings issues;	1.0	\$750.00
Dec 01, 2009	Gupta, Ash	Reviewing non-resident trust analysis;	1.8	\$1,350.00
Dec 01, 2009	Gupta, Ash	Discussions with Lloyd Sparling of PWC;	0.3	\$225.00
Dec 01, 2009	Gupta, Ash	Follow-up internal discussions regarding timing issues and non-resident trust analysis;	0.5	\$375.00
Dec 02, 2009	Gupta, Ash	Telephone discussions with PWC regarding timing issues;	0.3	\$375.00
Dec 02, 2009	Gupta, Ash	Internal discussions regarding PWC analysis;	2.0	\$1,500.00
Dec 02, 2009	Gupta, Ash	Telephone call with D. Tetreault of Oslers regarding status update issues;	0.3	\$225.00
Dec 03, 2009	Gupta, Ash	Discussions with McCarthy Tetrault and PWC regarding various matters;	0.6	\$450.00
Dec 03, 2009	Gupta, Ash	Considering timing issues regarding CRA ruling;	1.2	\$900.00
Dec 03, 2009	Gupta, Ash	Internal discussions regarding CRA ruling;	0.8	\$600.00

Dec 14, 2009	Gupta, Ash	Telephone discussion with L. Sparling regarding next steps;	4.0	\$3,000.00
Dec 14, 2009	Gupta, Ash	Follow-up discussions regarding next steps;	0.4	\$300.00
Dec 14, 2009	Gupta, Ash	Reviewing Ruling details;	0.6	\$450.00
Dec 14, 2009	Gupta, Ash	Internal discussions regarding Ruling details;	0.5	\$375.00
Jan 04, 2010	Gupta, Ash	Telephone discussion with L. Sparling;	0.4	\$320.00
Jan 04, 2010	Gupta, Ash	Reviewing Ruling steps;	1.4	\$1,120.00
Jan 04, 2010	Gupta, Ash	Internal discussions re Ruling steps;	1.0	\$800.00
Jan 05, 2010	Gupta, Ash	Reviewing issues re treaty interpretation;	3.2	\$2,560.00
Jan 05, 2010	Gupta, Ash	Reviewing deemed disposition issues;	1.0	\$800.00
Jan 05, 2010	Gupta, Ash	Preparation for CRA call;	0.6	\$480.00
Jan 06, 2010	Gupta, Ash	Follow-up internal discussions re treaty issues;	0.80	\$640.00
Jan 08, 2010	Gupta, Ash	Preparation for internal call;	2.6	\$2080.00
Jan 08, 2010	Gupta, Ash	Telephone call with CRA re status update;	0.4	\$320.00
Jan 08, 2010	Gupta, Ash	Follow-up discussion and e-mail to J. Pomerantz;	1.8	\$1,440.00
Jan 12, 2010	Gupta, Ash	Research re PUC preservation issues;	1.5	\$1,200.00
Jan 12, 2010	Gupta, Ash	Reviewing reorganization mechanics and application of Treaty benefits issues;	1.5	\$1,200.00
Jan 12, 2010	Gupta, Ash	Internal discussions re same;	0.3	\$240.00
Jan 18, 2010	Gupta, Ash	Discussions with L. Sparling re timing of steps;	0.60	\$480.00
Jan 25, 2010	Gupta, Ash	Reviewing reorganization mechanics;	1.4	\$1,120.00
Jan 25, 2010	Gupta, Ash	Reviewing timing of steps;	1.5	\$1,200.00
Jan 25, 2010	Gupta, Ash	Reviewing details re steps;	1.3	\$1,040.00
Jan 25, 2010	Gupta, Ash	Internal discussions re same;	0.3	\$240.00
Jan 27, 2010	Gupta, Ash	Reviewing preliminary comments from CRA;	0.8	\$640.00
Jan 27, 2010	Gupta, Ash	Reviewing steps details and comments re same;	1.8	\$1,040.00
Jan 28, 2010	Gupta, Ash	Discussions with L. Sparling re Ruling;	1.0	\$800.00
Jan 28, 2010	Gupta, Ash	Discussions with J. Pomerantz re Ruling;	1.6	\$1,280.00
Jan 29, 2010	Gupta, Ash	Considering amalgamation steps;	0.5	\$400.00
Jan 29, 2010	Gupta, Ash	Internal discussions re amalgamation steps;	0.3	\$240.00
Feb 01, 2010	Gupta, Ash	Summary email re status to J. Pomerantz;	1.7	\$1,360.00
Feb 01, 2010	Gupta, Ash	Internal discussion re status of tax-related issues;	0.8	\$640.00
Feb 01, 2010	Gupta, Ash	Preparing summary re acquisition of control;	2.3	\$1,840.00
Feb 02, 2010	Gupta, Ash	Detailed discussions re draft Ruling request;	1.0	\$800.00

Feb 02, 2010	Gupta, Ash	Considering CRA questions and issues;	1.0	\$800.00
Feb 02, 2010	Gupta, Ash	Discussion of "public trading" issue;	0.4	\$320.00
Feb 02, 2010	Gupta, Ash	Treaty analysis re same;	0.5	\$400.00
Feb 02, 2010	Gupta, Ash	Preparation of internal responses;	0.6	\$480.00
Feb 03, 2010	Gupta, Ash	Reviewing issues re acquisition of control;	1.3	\$1,040.00
Feb 03, 2010	Gupta, Ash	Reviewing case law and CRA technicals;	4.5	\$3,600.00
Feb 04, 2010	Gupta, Ash	Reviewing and revising internal memo re control issue;	1.6	\$1,280.00
Feb 04, 2010	Gupta, Ash	Reviewing Liquidating Trust Agreement;	1.0	\$800.00
Feb 08, 2010	Gupta, Ash	Reviewing issues with L. Sparling;	1.0	\$480.00
Feb 08, 2010	Gupta, Ash	Considering issues re appointment of monitor and acquisition of control implications;	2.0	\$1,600.00
Feb 09, 2010	Gupta, Ash	Reviewing issues re CRA comments on Draft Ruling;	3.3	\$2,640.00
Feb 09, 2010	Gupta, Ash	Internal discussions re same;	0.5	\$400.00
Feb 10, 2010	Gupta, Ash	Reviewing issues re order of steps and internal discussions re same;	1.80	\$1,440.00
Feb 11, 2010	Gupta, Ash	Reviewing issues re draft response to CRA;	3.90	\$3,120.00
Feb 12, 2010	Gupta, Ash	Reviewing Draft Ruling delivered by CRA;	2.8	\$2,240.00
Feb 12, 2010	Gupta, Ash	Internal discussion re same;	0.5	\$400.00
Feb 12, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz re same;	0.5	\$400.00
Feb 15, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz;	0.5	\$400.00
Feb 15, 2010	Gupta, Ash	Consideration of tax consequences on acquisition of control;	3.0	\$2,400.00
Feb 17, 2010	Gupta, Ash	Discussions with CRA re various issues;	0.8	\$640.00
Feb 17, 2010	Gupta, Ash	Considering revisions to draft Ruling request;	2.5	\$2,000.00
Feb 18, 2010	Gupta, Ash	Reviewing revised Ruling request;	1.0	\$800.00
Feb 18, 2010	Gupta, Ash	Research re same;	3.0	\$2,400.00
Feb 19, 2010	Gupta, Ash	Conference call (all) re steps;	1.2	\$960.00
Feb 19, 2010	Gupta, Ash	Considering issues re CRA request to add Liquidating Trust as interim step;	2.0	\$1,600.00
Feb 19, 2010	Gupta, Ash	Considering tax implications or proceeding with or without Ruling;	0.8	\$640.00
Feb 23, 2010	Gupta, Ash	Reviewing issues for pre-call with CRA;	3.80	\$3,040.00
Feb 24, 2010	Gupta, Ash	Reviewing PwC comments re draft Ruling;	3.0	\$2,450.00
Feb 24, 2010	Gupta, Ash	Telephone call with L. Sparling re same;	0.5	\$400.00

Feb 25, 2010	Gupta, Ash	Reviewing issues re Liquidating Trust for CRA call;	3.00	\$2,400.00
Feb 26, 2010	Gupta, Ash	Conference call with CRA;	1.0	\$800.00
Feb 26, 2010	Gupta, Ash	Follow-up discussions re same and detailed research based on CRA responses to issues re acquisition of control;	4.8	\$3,640.00
Mar 01, 2010	Gupta, Ash	Considering issues re modification of Plan;	3.1	\$2,480.00
Mar 01, 2010	Gupta, Ash	Discussion with L. Sparling;	0.4	\$320.00
Mar 01, 2010	Gupta, Ash	Follow-up discussion with J. Pomerantz;	0.5	\$400.00
Mar 01, 2010	Gupta, Ash	Considering timing issues;	0.8	\$640.00
Mar 02, 2010	Gupta, Ash	Reviewing Liquidating Trust Agreement;	2.2	\$1,760.00
Mar 02, 2010	Gupta, Ash	Considering reordering of steps;	0.8	\$640.00
Mar 02, 2010	Gupta, Ash	Reviewing revised Ruling request;	1.3	\$1,040.00
Mar 04, 2010	Gupta, Ash	Reviewing Budget changes re Liquidating Trust as deemed non-resident trust;	3.6	\$2,880.00
Mar 05, 2010	Gupta, Ash	Preparing draft amended Ruling request;	3.2	\$2,560.00
Mar 08, 2010	Gupta, Ash	Reviewing potential issues re CRA response;	3.8	\$3,040.00
Mar 09, 2010	Gupta, Ash	Attendance to call with D. Cohen;	0.2	\$160.00
Mar 10, 2010	Gupta, Ash	Attendance at all-parties conference call;	1.0	\$800.00
Mar 18, 2010	Gupta, Ash	Preparing back-up memo re CRA	1.5	\$1,200.00
Mar 18, 2010	Gupta, Ash	Reviewing Ruling amendment options;	1.3	\$1,040.00
Mar 11, 2010	Gupta, Ash	Reviewing Rulings issues;	2.7	\$2,160.00
Mar 18, 2010	Gupta, Ash	Various internal discussion re sRuling issues;	1.5	\$1,200.00
Mar 18, 2010	Gupta, Ash	Discussions with J. Pomerantz re same;	0.8	\$640.00
Mar 15, 2010	Gupta, Ash	Revised Ruling request;	3.0	\$2,400.00
Mar 16, 2010	Gupta, Ash	Reviewing Rulings issues;	2.3	\$1,840.00
Mar 18, 2010	Gupta, Ash	Research re Ruling issues	4.5	\$3,600.00
Mar 18, 2010	Gupta, Ash	Research of CRA technical documents and jurisprudence re rulings issues;	3.8	\$3,040.00
Mar 19, 2010	Gupta, Ash	Preparing simplified Ruling amendment language;	3.5	\$2,800.00
Mar 18, 2010	Gupta, Ash	Internal discussion re Ruling amendment;	2.0	\$1,600.00
Mar 23, 2010	Gupta, Ash	Reviewing Ruling issues;	4.5	\$3,600.00
Mar 23, 2010	Gupta, Ash	Discussions with L. Sparling;	1.0	\$800.00
Mar 24, 2010	Gupta, Ash	Reviewing acquisition of control issues;	5.0	\$4,000.00
Mar 24, 2010	Gupta, Ash	Telephone discussion with CRA;	0.5	\$400.00
Mar 24, 2010	Gupta, Ash	Follow-up discussion with CRA;	1.0	\$800.00

Mar 25, 2010	Gupta, Ash	Preparing "acquisition of control" materials re response to CRA;	2.0	\$1,600.00
Mar 25, 2010	Gupta, Ash	Emails to J. Pomerantz;	0.7	\$560.00
Mar 25, 2010	Gupta, Ash	Internal discussions re various matters;	0.8	\$640.00
Mar 26, 2010	Gupta, Ash	Reviewing "acquisition of control" research;	2.8	\$2,240.00
Mar 28, 2010	Gupta, Ash	"acquisition of control" research and review;	4.0	\$3,200.00
Mar 28, 2010	Gupta, Ash	Reviewing LTA;	0.8	\$640.00
Mar 28, 2010	Gupta, Ash	Telephone conversation with P. Shea re status;	0.5	\$400.00
Mar 29, 2010	Gupta, Ash	Reviewing and revising memo to CRA;	4.5	\$3,600.00
Mar 29, 2010	Gupta, Ash	Circulating memo to CRA and internal discussions re memo to CRA;	0.8	\$640.00
Mar 30, 2010	Gupta, Ash	Reviewing and circulating draft CRA memo for comments;	2.5	\$2,000.00
Apr 1, 2010	Gupta, Ash	Considering further the acquisition of control issues, and reviewing and considering Skadden comments in respect of case law;	1.7	\$1,360.00
Apr 1, 2010	Gupta, Ash	Considering "acting in concert" and "directing mind" jurisprudence and reviewing extensions in the case law of both concepts with respect to positioning of CRA Ruling request;	2.3	\$1,840.00
Apr 1, 2010	Gupta, Ash	Considering interaction of US and Canadian rules regarding "change of control" with a view to forming argument that control for US purposes may not affect determination of control for Canadian purposes;	1.5	\$1,200.00
Apr 1, 2010	Gupta, Ash	Considering, reviewing and researching CRA technicals regarding direction or control by outside committee, and e-mail to G Galardi re same;	2.6	\$2,080.00
Apr 2, 2010	Gupta, Ash	Internal discussions and e-mail to G. Galardi regarding acquisition of control issue and follow-up research regarding issue of US Court determination and binding effect for Canadian purposes;	1.2	\$960.00
Apr 2, 2010	Gupta, Ash	Reviewing CRA technical documents regarding impact of US "change if control" analysis on AOC issue, and detailed research regarding this issue, including review of judicial commentary with respect to effects of certain tax determinations under foreign law;	6.3	\$5,040.00
Apr 2, 2010	Gupta, Ash	Telephone discussion with D. Cohen and P. Shea regarding modification to Canadian process to move to liquidation, and considering AOC issues regarding move to liquidation;	0.5	\$400.00

Apr 3, 2010	Gupta, Ash	Research regarding Acquisition of control issues in context of a liquidation process, including review of CRA Rulings and technical documents;	3.2	\$2,560.00
Apr 4, 2010	Gupta, Ash	Reviewing acquisition of control issues and internal discussions regarding same;	1.6	\$1,280.00
Apr 4, 2010	Gupta, Ash	Considering jurisprudence regarding functionality test;	1.5	\$1,200.00
Apr 4, 2010	Gupta, Ash	Conference call with D. Cohen, J. Pomerantz and R. Feinstein regarding status;	0.4	\$160.00
Apr 5, 2010	Gupta, Ash	Telephone conference call regarding various Canadian tax issues;	0.3	\$240.00
Apr 5, 2010	Gupta, Ash	Considering issues regarding acquisition of control memorandum;	0.5	\$400.00
Apr 5, 2010	Gupta, Ash	Discussions with L. Sparling regarding acquisition of control memorandum and considering amendments to the memorandum based on those discussions and comments from PWC;	3.1	\$2,480.00
Apr 5, 2010	Gupta, Ash	Reviewing draft liquidating trust agreement and considering Canadian tax issues in connection with regarding liquidating trust;	2.8	\$2,240.00
Apr 6, 2010	Gupta, Ash	Prepare for and participate in all hands conference call regarding tax "acquisition of control issues	0.9	\$720.00
Apr 6, 2010	Gupta, Ash	Conference call with Canadian tax group regarding next steps re acquisition of control-related issues;	0.3	\$240.00
Apr 6, 2010	Gupta, Ash	Considering issues regarding revisions to CRA submissions and research regarding acquisition of control rule in group control situations	4.3	\$3,440.00
Apr 6, 2010	Gupta, Ash	Considering consequences with respect to tax filing obligations of Intertan Canada if acquisition of control exists, and follow-up discussions with L. Sparling regarding same;	2.1	\$1,680.00
Apr 7, 2010	Gupta, Ash	Research regarding acquisition of control issues with respect to trust analogy;	2.9	\$2,320.00
Apr 7, 2010	Gupta, Ash	Reviewing published CRA technical documents with respect to "group control" issues;	1.4	\$1,120.00
Apr 7, 2010	Gupta, Ash	Reviewing and revising CRA submissions and internal discussions regarding various issues relating to CRA submissions;	1.3	\$1,040.00
Apr 7, 2010	Gupta, Ash	Conference call regarding revised CRA submissions and discussions with L. Sparling regarding same;	0.4	\$320.00
Apr 7, 2010	Gupta, Ash	Reviewing comments from monitor regarding CRA submission, revisions to CRA submission and delivery of same to CRA;	0.6	\$480.00

Apr 7, 2010	Gupta, Ash	Research re issues regarding potential consequences in the event acquisition of control of USHoldco exists and considering issues in connection with same;	1.4	\$1,120.00
Apr 8, 2010	Gupta, Ash	Review and analysis regarding effects on requested Rulings if acquisition of control exists and telephone discussion with L. Sparling;	7.5	\$6,000.00
Apr 9, 2010	Gupta, Ash	Reviewing critical path documents prepared by D. Cohen;	1.4	\$1,120.00
Apr 9, 2010	Gupta, Ash	Reviewing acquisition of control issues and preparing checklist;	2.1	\$1,680.00
Apr 9, 2010	Gupta, Ash	Further to discussions with monitor's counsel, further research of CRA technical documents and case law regarding acquisition of control issues;	1.5	\$1,200
Apr 9, 2010	Gupta, Ash	Discussions with M. Berry regarding acquisition of control issues;	0.5	\$400.00
Apr 12, 2010	Gupta, Ash	Consider closing checklist, and reviewing and revise draft closing check list; considering issues fo tax filings and tax calculations regarding same;	5.8	\$4,640.00
Apr 12, 2010	Gupta, Ash	Up-date conference call with all parties with respect to tax-related issues;	0.7	\$560.00
Apr 13, 2010	Gupta, Ash	Preparing internal memorandum regarding status update and internal discussions with D. Cohen regarding same;	4.9	\$3,920.00
Apr 13, 2010	Gupta, Ash	E-mails to J. Pomerantz and follow-up call with L. Sparling regarding status;	0.4	\$320.00
Apr 14, 2010	Gupta, Ash	Follow-up discussions with L. Sparling regarding various matters in connection with CRA Ruling;	0.6	\$480.00
Apr 14, 2010	Gupta, Ash	Discussions with M. Barry regarding acquisition of control checklist and analysis of issues regarding same;	0.5	\$400.00
Apr 14, 2010	Gupta, Ash	Reviewing CRA technicals regarding effect of acquisition of control on adjusted cost base and considering issues regarding cash distribution in connection with same;	2.1	\$1,680.00
Apr 14, 2010	Gupta, Ash	Reviewing issues re cost-base grind regarding paid up capital adjustment issues;	0.9	\$720.00
Apr 15, 2010	Gupta, Ash	Preparation for CRA conference call and telephone conference call with L. Sparling and S. Leung regarding acquisition of control issues;	0.7	\$560.00
Apr 15, 2010	Gupta, Ash	Considering CRA requests regarding follow-up of information;	2.1	\$1,680.00
Apr 15, 2010	Gupta, Ash	Considering effects of acquisition of control as identified by PWC checklist;	1.9	\$1,520.00

Apr 16, 2010	Gupta, Ash	Reviewing and revising master acquisition of control check list of issues and determining critical path to Ruling;	2.1	\$1,680.00
Apr 16, 2010	Gupta, Ash	Considering issues regarding confirmation of liquidating trust prior to amalgamation of Canadian companies;	2.8	\$2,240.00
Apr 16, 2010	Gupta, Ash	Prepare for and attendance on conference call regarding French tax issues;	0.9	\$720.00
Apr 18, 2010	Gupta, Ash	Considering issues regarding acquisition of control; considering acceleration of confirmation of liquidating trusts;	2.0	\$1,600.00
Apr 18, 2010	Gupta, Ash	Telephone call with M. Barry regarding acquisition of control and considering acceleration of confirmation of liquidating trusts;	0.6	\$480.00
Apr 19, 2010	Gupta, Ash	Internal discussions regarding French issues and conference all update with all parties and internal calls regarding same;	0.8	\$640.00
Apr 19, 2010	Gupta, Ash	Continuing review of issues regarding acquisition of control, and considering comfort level regarding same;	1.2	\$960.00
Apr 19, 2010	Gupta, Ash	Reviewing French issue regarding privilege and various internal discussions re same;	3.1	\$2,480.00
Apr 19, 2010	Gupta, Ash	Internal discussions with S. Bennett regarding privilege;	1.0	\$800.00
Apr 19, 2010	Gupta, Ash	Follow-up telephone discussions with Arsene regarding French privilege issue;	0.9	\$720.00
Apr 20, 2010	Gupta, Ash	Telephone call to L. Sparling and follow-up discussion with Arsene regarding privilege issue;	1.2	\$960.00
Apr 21, 2010	Gupta, Ash	Telephone call and e-mail to D. Tetreault and J. Murray regarding privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with P. Shea to review privilege discussions;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Memorandum regarding chronology of CRA process and revisions to same following internal discussions with J. Pomerantz;	3.6	\$2,880.00
Apr 21, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue and status of common interest privilege;	0.5	\$400.00
Apr 21, 2010	Gupta, Ash	Telephone discussion with D. Cohen and telephone call to M. Wasserman regarding follow-up on privilege issue;	0.2	\$160.00
Apr 21, 2010	Gupta, Ash	Telephone call with Arsene and follow-up discussions regarding understanding of French tax issues;	0.8	\$640.00

Apr 21, 2010	Gupta, Ash	Internal discussions with J. Pomerantz and D. Cohen regarding next steps and detailed emails regarding same;	1.0	\$800.00
Apr 22, 2010	Gupta, Ash	Discussion with M. Watson regarding status of privilege issue and considering issues for discussion with Osler;	0.6	\$480.00
Apr 22, 2010	Gupta, Ash	Telephone call to J. Murray regarding privilege issue and email regarding same;	0.2	\$160.00
Apr 22, 2010	Gupta, Ash	Discussions with N. Jacquot regarding French tax issues and status of analysis regarding same;	0.8	\$640.00
Apr 22, 2010	Gupta, Ash	Telephone call and emails to M. Wasserman regarding privilege issues;	0.3	\$240.00
Apr 22, 2010	Gupta, Ash	Follow-up discussions with N. Jacquot regarding privilege discussions with Gide;	0.4	\$320.00
Apr 22, 2010	Gupta, Ash	Considering debt forgiveness issues under acquisition of control scenario if liquidating trust is implemented prior to amalgamation of Canco and Cansubco and follow-up research regarding same;	3.8	\$3,040.00
Apr 23, 2010	Gupta, Ash	Discussions with M. Watson regarding privilege issue;	0.3	\$240.00
Apr 23, 2010	Gupta, Ash	Telephone call with M. Berry to review various issues in connection with confirmation prior to amalgamation;	0.8	\$640.00
Apr 23, 2010	Gupta, Ash	Telephone call with Arsene regarding French tax issues and follow-up Canadian tax research regarding same;	1.6	\$1,280.00
Apr 23, 2010	Gupta, Ash	Follow-up telephone discussion with Arsene regarding status of discussions with Gide regarding privilege issue;	0.8	\$640.00
Apr 23, 2010	Gupta, Ash	Reviewing issues regarding acquisition of control in connection with deemed year-end and research under various sub topics in connection with same;	1.3	\$1,040.00
Apr 25, 2010	Gupta, Ash	Email to internal group regarding update on privilege discussions;	0.5	\$400.00
Apr 25, 2010	Gupta, Ash	Telephone call with M. Wasserman regarding Canadian privilege issues;	0.3	\$240.00
Apr 25, 2010	Gupta, Ash	Internal telephone conference call regarding status of French document disclosure and privilege discussions;	0.6	\$480.00
Apr 25, 2010	Gupta, Ash	Telephone call with Arsene regarding status of discussions regarding privilege matter and follow-up discussions regarding French debt forgiveness issues;	0.5	\$400.00
Apr 26, 2010	Gupta, Ash	All-hands conference call regarding status update;	0.4	\$320.00

Apr 26, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement and related privilege issues;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Reviewing internal documents regarding file history and internal discussions regarding same;	2.3	\$1,840.00
Apr 27, 2010	Gupta, Ash	Telephone call with Arsene regarding update and status of documents request;	0.8	\$640.00
Apr 27, 2010	Gupta, Ash	Internal telephone calls regarding privilege issue and discussions in connection with same;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Internal telephone discussions regarding status update and discussions with Skadden;	0.4	\$320.00
Apr 27, 2010	Gupta, Ash	All-hands conference call regarding status of various tax matters and next steps to be taken by all parties;	0.6	\$480.00
Apr 27, 2010	Gupta, Ash	Follow-up discussion with L. Sparling of PricewaterhouseCoopers regarding next steps;	0.5	\$400.00
Apr 27, 2010	Gupta, Ash	Reviewing acquisition and control check list of issues prepared by PricewaterhouseCoopers and follow-up research in connection with various topics described therein;	2.6	\$2,080.00
Apr 27, 2010	Gupta, Ash	Research regarding debt forgiveness issues raised by PricewaterhouseCoopers memorandum in preparation of response, points and analysis regarding same;	2.2	\$1,760.00
Apr 28, 2010	Gupta, Ash	Reviewing debt forgiveness issues in view of considering additions to CRA Ruling to deal with effects of same;	2.3	\$1,840.00
Apr 28, 2010	Gupta, Ash	Discussion with L. Sparling regarding debt forgiveness and prospective meeting and emails regarding same;	0.8	\$640.00
Apr 28, 2010	Gupta, Ash	Telephone conversation with M. Watson regarding joint defence agreement;	0.6	\$480.00
Apr 29, 2010	Gupta, Ash	Telephone call with M. Watson regarding joint defense agreement;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Follow-up call with M. Watson regarding amendments to joint defense agreement and revisions to same;	0.5	\$400.00
Apr 29, 2010	Gupta, Ash	Telephone call with J. Murray and J. Dacks regarding revisions to joint defense agreement and reviewing revised draft;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Telephone call with PricewaterhouseCoopers regarding status of French discussions;	0.3	\$240.00
Apr 29, 2010	Gupta, Ash	Meeting with PricewaterhouseCoopers to review issues regarding confirmation of liquidating trust prior to acquisition of control;	2.0	\$1,600.00

Apr 29, 2010	Gupta, Ash	Reviewing Canadian acquisition of control issues as follow-up to PricewaterhouseCoopers meeting;	2.8	\$2,240.00
Apr 29, 2010	Gupta, Ash	Preparation of internal memorandum regarding debt forgiveness issues relating to acquisition of control and French debt structure;	1.8	\$1,440.00
Apr 29, 2010	Gupta, Ash	Telephone call with N. Jacquot regarding updates on French issues;	1.4	\$1,120.00
Apr 30, 2010	Gupta, Ash	Telephone call with N. Jaquot regarding next steps and review of French issues arising out of PWC meeting of April 30, 2010;	2.3	\$1,840.00
Apr 30, 2010	Gupta, Ash	Reviewing various matters with L. Monteith;	0.3	\$240.00
Apr 30, 2010	Gupta, Ash	Discussions with L. Sparling regarding follow-up meeting with M. Berry;	0.2	\$160.00
May 4, 2010	Gupta, Ash	Telephone conference call with Pachulski and Arsenne re French tax issues;	1.4	\$1,120.00
May 6, 2010	Gupta, Ash	Further review of CRA ruling following meeting with PricewaterhouseCoopers and Goodmans;	1.6	\$1,280.00
May 6, 2010	Gupta, Ash	Meeting at PricewaterhouseCoopers with L. Sparling, E. Basso, G. Watson and M. Berry to review various matters in connection with CRA draft ruling;	2.8	\$2,240.00
May 6, 2010	Gupta, Ash	Follow-up discussion with M. Berry re acquisition of control issues;	0.4	\$320.00
May 7, 2010	Gupta, Ash	Reviewing revised liquidating trust agreement;	1.2	\$960.00
May 7, 2010	Gupta, Ash	Internal call re meeting with PricewaterhouseCoopers and Goodmans;	0.4	\$320.00
May 7, 2010	Gupta, Ash	Follow-up review of and revisions to CRA ruling;	0.8	\$640.00
May 10, 2010	Gupta, Ash	Conference call re update from PricewaterhouseCoopers and Oslers;	0.8	\$640.00
May 10, 2010	Gupta, Ash	Preparing revised CRA ruling;	2.2	\$1,760.00
May 11, 2010	Gupta, Ash	Telephone call with J. Pomerantz and I. Fredericks re insurance issues;	1.2	\$960.00
May 12, 2010	Gupta, Ash	Amending draft CRA ruling;	1.6	\$1,280.00
May 12, 2010	Gupta, Ash	Reviewing comments from PricewaterhouseCoopers with respect to draft ruling;	0.4	\$320.00
May 14, 2010	Gupta, Ash	Update call re status;	0.7	\$560.00
May 15, 2010	Gupta, Ash	Internal calls re updates with respect to discussions with Monitors counsel;	1.8	\$1,440.00
May 16, 2010	Gupta, Ash	Follow-up discussions with Monitors counsel re update;	0.8	\$640.00

May 17, 2010	Gupta, Ash	Conference call with Pachulski, Skadden and Goodman's re insurance issues and preliminary call with counsel to Monitor in connection with same;	1.8	\$1,440.00
May 21, 2010	Gupta, Ash	Considering debt forgiveness issues re revised ruling;	1.6	\$1,280.00
May 26, 2010	Gupta, Ash	Telephone call with Arsene re French tax issues;	0.5	\$400.00
May 28, 2010	Gupta, Ash	Conference call and discussions with D. Cohen;	1.1	\$880.00
May 30, 2010	Gupta, Ash	Conference call with Monitor's counsel re revised CRA approach;	0.8	\$640.00
Jun 1, 2010	Gupta, Ash	Internal discussions re Monitor status, reviewing CRA submissions and reviewing debt restructuring issues together with follow-up internal telephone conference call re same;	2.7	\$2,160.00
Jun 2, 2010	Gupta, Ash	Reviewing issues re Reply; internal discussions re same;	1.8	\$1,440.00
Jun 3, 2010	Gupta, Ash	Internal discussions re CRA strategy and discussions with Monitor re CRA strategy;	1.0	\$800.00
Jun 3, 2010	Gupta, Ash	Telephone call with Arsene;	0.2	\$160.00
Jun 4, 2010	Gupta, Ash	Reviewing French tax memo; discussions re strategy proposed by French counsel and effect of same on Canadian Rulings process;	2.0	\$1,600.00
Jun 7, 2010	Gupta, Ash	Internal tax call regarding French issues, telephone conference call with Skadden et al re US tax issues and follow-up detailed memoranda outlining US issues together with follow-up call with D. Levy re US tax issues;	4.6	\$3,680.00
Jun 8, 2010	Gupta, Ash	Reviewing US tax issues and considering alternative solutions;	2.0	\$1,600.00
Jun 8, 2010	Gupta, Ash	Discussions re French tax issues;	0.4	\$320.00
Jun 9, 2010	Gupta, Ash	Meeting with M. Pearlman and follow-up discussions in connection with same;	1.8	\$1,440.00
Jun 9, 2010	Gupta, Ash	Considering ULC solution to US tax issue and internal discussion and call with Arsene re same;	2.0	\$1,600.00
Jun 10, 2010	Gupta, Ash	All hands conference call re status update on Canadian and US tax issues and follow-up discussions with D. Levy re possible solution using ULC and internal discussions with respect to same;	2.4	\$1,920.00
Jun 10, 2010	Gupta, Ash	Attend conference call with L. Sparling, M. Berry and L Ng with respect to acquisition of control;	1.0	\$800.00
Jun 14, 2010	Gupta, Ash	Telephone call with J. Pomerantz re status update and planning for follow-up call with Skadden and follow-up internal telephone conference call with J. Pomerantz, D. Cohen and R. Feinstein re strategy regarding approach with Monitor's counsel;	1.3	\$1,040.00

Jun 15, 2010	Gupta, Ash	Reviewing revised Ruling request and circulating same to all parties for comments and numerous emails with Skadden, E&Y (US) and Oslers re status and timing of comments;	2.2	\$1,760.00
Jun 15, 2010	Gupta, Ash	All-hands conference call with Monitor's counsel re moving forward with Ruling and follow-up internal discussions re approach to CRA;	1.6	\$1,280.00
Jun 15, 2010	Gupta, Ash	Conference call with Skadden re approach to Monitor counsel and numerous email in respect of details and approach for call with Monitor's counsel;	1.8	\$1,440.00
Jun 15, 2010	Gupta, Ash	Preliminary telephone call with M. Berry re approval of CRA approach and comfort with "prong II" approach to have liquidating trust appointed in advance of liquidation;	0.8	\$640.00
Jun 16, 2010	Gupta, Ash	Telephone call with J. Pomerantz re next steps in connection with proposed Ruling and consequences re same and follow-up email and discussion with PWC and Goodmans re next steps;	2.4	\$1,920.00
Jun 17, 2010	Gupta, Ash	Telephone call with M. Berry to sign-off on Ruling request and discussion re status of CRA with respect to last round of discussions;	0.7	\$560.00
Jun 17, 2010	Gupta, Ash	Preparation for Group conference call to approve and sign off on draft Ruling request and follow-up call with J. Pomerantz re same;	1.3	\$1,040.00
Jun 17, 2010	Gupta, Ash	Incorporating Oslers' amendments to CRA Ruling and re-circulating and follow-up of issues with E&Y (US);	0.6	\$480.00
Jun 17, 2010	Gupta, Ash	Exchange of numerous emails with D. Levy (Skadden) and E&Y (US) re review and timing for comments on draft CRA Ruling and follow-up internal discussion re US timing;	1.8	\$1,440.00
Jun 18, 2010	Gupta, Ash	Detailed review of latest draft of Liquidating Trust Agreement and Debtor's Plan redlined to Joint Plan and considering effect of strategy against effect on proposed CRA Ruling request;	4.2	\$3,360.00
Jun 18, 2010	Gupta, Ash	Telephone discussion with J. Pomerantz re strategy of pursuing Ruling steps under single US order versus multiple orders;	1.4	\$1,120.00
Jun 19, 2010	Gupta, Ash	Reviewing acquisition of control issues in light of proceeding under single US Court order and considering CRA guidance in analagous contexts and further review of "acting in concert" caselaw and technical documents;	4.8	\$3,840.00
Jun 20, 2010	Gupta, Ash	Considering risk level and potential Monitor reaction and considering possible CRA reaction with respect to disclosure on issue of proceeding under a single order;	3.5	\$2,800.00

Jun 21, 2010	Gupta, Ash	Email to J Pomerantz and R Feinstein re concern from CRA perspective if proceeding with single Plan;	0.8	\$640.00
Jun 22, 2010	Gupta, Ash	Telephone conference call with L. Sparling (PWC), L. Ng and Simon Leung (CRA) re Ruling request and follow-up call with L Sparling and L Ng re CRA reaction to acquisition of control issue;	1.8	\$1,440.00
Jun 23, 2010	Gupta, Ash	Conference call with Skadden, Oslers, Pachulski and others re merits of proceeding with single Plan versus multiple Plans and follow-up discussions with respect to strategy for approaching CRA and Monitor;	2.6	\$2,080.00
Jun 24, 2010	Gupta, Ash	Internal discussion with L. Ng;	0.3	\$240.00
Jun 25, 2010	Gupta, Ash	Telephone call with M. Berry (Goodmans) re single Plan issue and follow-up internal discussion re CRA approach;	0.8	\$640.00
Jun 25, 2010	Gupta, Ash	Telephone conference call with UCC members, Pachulski (Pomerantz, Feinstein and Pachulski) and D. cohen (Gowlings) re various matters and follow-up considerations re CRA view on single Plan and effect on its position vis-a-vis acquisition of control;	2.3	\$1,840.00
Jun 28, 2010	Gupta, Ash	Reviewing possible CRA reactions to Single Plan approach and follow-up discussions with CRA officer;	1.6	\$1,280.00
Jun 29, 2010	Gupta, Ash	Telephone conference call with N. Jacquot (Arsene), J. Pomerantz, R Feinstein and L. Ng re French tax issues and follow-up internal discussions re same with respect to impact of French next steps on CRA Ruling and whether need to disclose details of French tax issues to CRA;	2.3	\$1,840.00
Aug 4, 2010	Gupta, Ash	Reviewing amendments to promissory notes and issues raised by CRA in connection with same;	1.8	\$1,440.00
Aug 4, 2010	Gupta, Ash	Conference call with PwC and Goodmans re CRA submissions;	1.4	\$1,120.00
Aug 4, 2010	Gupta, Ash	Preparation of submissions to CRA on various Ruling points raised by CRA and follow-up internal discussions re same;	2.5	\$2,000.00
Aug 8, 2010	Gupta, Ash	Discussion with PwC regarding CRA follow-up inquiries to Ruling request and follow-up research regarding GAAR issues;	3.2	\$2,560.00
Aug 10, 2010	Gupta, Ash	Preparation for and attendance on telephone conference call with CRA;	1.2	\$960.00
Aug 10, 2010	Gupta, Ash	Follow-up discussion with PwC re CRA comments on Ruling;	0.8	\$640.00
Aug 10, 2010	Gupta, Ash	Preparing response to CRA inquiries and internal discussions re same;	1.8	\$1,440.00

Aug 10, 2010	Gupta, Ash	Telephone conference call with J. Pomerantz and R. Feinstein re CRA discussion;	0.5	\$400.00
Aug 11, 2010	Gupta, Ash	Reviewing debt forgiveness issues raised by CRA and possible avenues of argument;	2.3	\$1,840.00
Aug 11, 2010	Gupta, Ash	Numerous telephone calls and internal discussions re possible amendments to proposed Ruling request to deal with debt forgiveness issues;	1.3	\$1,040.00
Aug 12, 2010	Gupta, Ash	Status update telephone calls re CRA Ruling and discussions with Debt Forgiveness Rulings Officer;	0.8	\$640.00
Aug 13, 2010	Gupta, Ash	Discussions with PwC re CRA correspondence and consideration of next steps;	0.8	\$640.00
Aug 13, 2010	Gupta, Ash	Internal discussions re CRA response on Ruling request and further discussions with J. Pomerantz and R. Feinstein re same;	1.3	\$1,040.00
Aug 13, 2010	Gupta, Ash	Reviewing detailed e-mail from Lori Carruthers (CRA) re debt forgiveness issues and research re various points in connection with 40(3.2);	2.6	\$2,080.00
Aug 14, 2010	Gupta, Ash	Preparing submissions to CRA in response to L. Carruthers' e-mail;	2.2	\$1,760.00
Aug 14, 2010	Gupta, Ash	Considering 80.04 issues and internal discussions with L. Ng re same;	1.2	\$960.00
Aug 16, 2010	Gupta, Ash	Reviewing and revising draft submissions to CRA regarding debt amendment issues;	2.6	\$2,080.00
Aug 16, 2010	Gupta, Ash	Reviewing and revising draft submissions to CRA regarding debt amendment issues;	2.6	\$2,080.00
Aug 17, 2010	Gupta, Ash	Preparation of submissions for August 18, 2010 call with CRA;	1.6	\$1,280.00
Aug 17, 2010	Gupta, Ash	Internal discussions re 80.04 and 40(2)(g) issues in connection with debt forgiveness issues in CRA Ruling request;	0.7	\$560.00
Aug 17, 2010	Gupta, Ash	Research re historic Rulings and sunset clause;	2.4	\$1,920.00
Aug 18, 2010	Gupta, Ash	Preliminary telephone conference call with PwC re CRA Ruling request in advance of CRA call;	0.8	\$640.00
Aug 18, 2010	Gupta, Ash	Various internal follow-up discussions re CRA call and status update with US counsel to UCC re same;	1.2	\$960.00
Aug 18, 2010	Gupta, Ash	Telephone conference call with L. Ng, PwC, S. Leung (CRA) and L. Carruthers (CRA) re Ruling Request;	1.2	\$960.00
Aug 18, 2010	Gupta, Ash	Follow-up discussion re CRA call and research re debt settlement issues raised by CRA on call;	2.6	\$2,080.00
Aug 19, 2010	Gupta, Ash	Preparation of extensive Rulings submissions and corresponding research re same;	5.8	\$4,640.00
Aug 20, 2010	Gupta, Ash	Discussions with E. Basso and L. Sparling re CRA response;	1.2	\$960.00

Aug 22, 2010	Gupta, Ash	Revising CRA Ruling request and numerous internal discussions re same;	2.3	\$1,840.00
Aug 24, 2010	Gupta, Ash	Status update discussions with J. Pomerantz;	0.6	\$480.00
Aug 24, 2010	Gupta, Ash	Reviewing issues re alternative loss in context of revised Ruling request in anticipation of CRA discussion;	2.4	\$1,920.00
Aug 25, 2010	Gupta, Ash	Preparation for and attendance on CRA conference call with CRA, PWC and Gowlings;	1.8	\$1,440.00
Aug 25, 2010	Gupta, Ash	Considering PWC issue raised re potential cost basis grind on SNC interest in the event that CRA takes the position that French debt continues and related research re proposed amendments to partnership basis adjustment rules;	6.8	\$5,440.00
Aug 25, 2010	Gupta, Ash	Conference call re France status and update;	0.6	\$480.00
Aug 25, 2010	Gupta, Ash	Preparing detailed e-mail re CRA call and follow-up issues raised by PWC;	2.2	\$1,760.00
Aug 25, 2010	Gupta, Ash	Conference call update with UCC members;	0.6	\$480.00
Aug 26, 2010	Gupta, Ash	All-parties status update call;	0.6	\$480.00
Aug 26, 2010	Gupta, Ash	Telephone status update calls re revived Ruling and PWC French tax issue;	0.6	\$480.00
Aug 26, 2010	Gupta, Ash	Preparation for and attendance on conference call with PWC and Goodmans re revised Ruling;	1.2	\$960.00
Aug 26, 2010	Gupta, Ash	Reviewing revised Ruling request and internal discussion re same;	0.8	\$640.00
Aug 26, 2010	Gupta, Ash	Numerous emails with G. Galardi, J. Pomerantz, R. Feinstein and others re next steps and timetable for Ruling request submission;	3.6	\$2,880.00
Aug 27, 2010	Gupta, Ash	Analysis re French issues and potential alternative solutions in event of CRA position that French debts settled in current taxation year as well as follow-up internal discussions re same;	4.8	\$3,840.00
Aug 30, 2010	Gupta, Ash	Considering French issues and alternative solutions;	2.8	\$2,240.00
Aug 30, 2010	Gupta, Ash	All parties call and follow-up discussions re strategies for next steps;	1.2	\$960.00
Aug 31, 2010	Gupta, Ash	Telephone discussion with D. Cohen re potential French solutions and steps that may require Canadian Court approval;	0.4	\$320.00
Aug 31, 2010	Gupta, Ash	Considering French tax issues and status update call with French counsel;	1.6	\$1,280.00
Aug 31, 2010	Gupta, Ash	Considering French debt set-off transactions and discussions re same with L. Ng;	2.6	\$2,080.00
Sep 2, 2010	Gupta, Ash	Internal discussions with L. Ng regarding set-off agreement and further revisions to same;	1.2	\$960.00

Sep 2, 2010	Gupta, Ash	Considering comments from S. Leung (CRA) and internal discussions in connection with same;	2.6	\$2,080.00
Sep 2, 2010	Gupta, Ash	Conference call with L. Sparling to review CRA comments and formulate strategy for response;	1.3	\$1,040.00
Sep 3, 2010	Gupta, Ash	Follow-up discussions with L. Sparling and L. Ng regarding further CRA comments and numerous emails exchanged regarding same;	1.8	\$1,440.00
Sep 3, 2010	Gupta, Ash	Review and revise language for proposed ruling request in connection with CRA comments;	0.4	\$320.00
Sep 3, 2010	Gupta, Ash	Status update call with J. Pomerantz;	0.2	\$160.00
Sep 3, 2010	Gupta, Ash	Considering follow-up comments from S. Leung (CRA) and further discussions regarding same;	1.0	\$800.00
Sep 3, 2010	Gupta, Ash	Telephone conference call with PWC and Goodmans to review CRA comments and agreement on response in connection with same;	0.8	\$640.00
Sep 7, 2010	Gupta, Ash	Reviewing executed ruling request and related emails regarding same;	0.3	\$240.00
Sep 7, 2010	Gupta, Ash	Discussions with CRA regarding timing of Ruling;	0.8	\$640.00
Sep 7, 2010	Gupta, Ash	Follow-up discussions with monitor regarding timing issues;	0.2	\$160.00
Sep 10, 2010	Gupta, Ash	Reviewing French issues and range of solutions;	2.1	\$1,680.00
Sep 14, 2010	Gupta, Ash	Telephone discussion with M. Berry regarding next steps with respect to French issue and preparation of summary memorandum regarding same;	2.6	\$2,080.00
Sep 14, 2010	Gupta, Ash	Telephone conference call regarding next steps with monitor's counsel;	0.8	\$640.00
Sep 15, 2010	Gupta, Ash	Discussions with J. Pomerantz regarding check list of outstanding issues;	0.8	\$640.00
Sep 16, 2010	Gupta, Ash	Internal discussions with D. Cohen regarding next steps and further discussions with Monitor's counsel regarding French issues;	1.6	\$1,280.00
Sep 17, 2010	Gupta, Ash	Telephone conference call with various parties regarding agenda items and next steps to be taken;	1.6	\$1,280.00
Sep 17, 2010	Gupta, Ash	Follow-up discussions with M. Berry regarding French issue summary and preparation of French summary check list;	1.0	\$800.00
Sep 22, 2010	Gupta, Ash	Telephone discussions with N. Jacquot regarding French next steps and draft agreements in connection with same;	3.8	\$3,040.00
Sep 23, 2010	Gupta, Ash	Reviewing and revising set-off agreement and follow-up discussions with French counsel regarding timing and status of same;	2.2	\$1,760.00
Sep 27, 2010	Gupta, Ash	Internal discussions regarding next steps;	0.4	\$320.00

Sep 28, 2010	Gupta, Ash	Internal discussions regarding next steps and reviewing next steps with French counsel;	1.2	\$960.00
Sep 29, 2010	Gupta, Ash	Internal discussions re next steps, conference call re same and follow-up review of Nova Scotia continuance documents;	1.2	\$960.00
Sep 30, 2010	Gupta, Ash	Telephone discussions with Nicolas Jacquot re reviewing and revising French documents to effect SNC wind-up;	1.6	\$1,280.00
Oct 1, 2010	Gupta, Ash	Considering French steps in connection with October 13 Canadian hearing date and discussions with French counsel regarding same;	0.8	\$640.00
Oct 1, 2010	Gupta, Ash	Reviewing email from Skadden regarding reorganization documents and reviewing same;	2.2	\$1,760.00
Oct 5, 2010	Gupta, Ash	Reviewing issues regarding continuance and status of ministry consent;	0.8	\$640.00
Oct 6, 2010	Gupta, Ash	Follow-up regarding ministerial consent issues;	0.4	\$320.00
Oct 7, 2010	Gupta, Ash	Reviewing applicant's motion record and review Ministry consent status;	0.6	\$480.00
Oct 8, 2010	Gupta, Ash	Reviewing Canadian reorganization documents;	1.8	\$1,440.00
Oct 12, 2010	Gupta, Ash	Reviewing and revising CNC transfer agreements;	1.3	\$1,040.00
Oct 13, 2010	Gupta, Ash	Telephone conference call regarding status update;	0.8	\$640.00
Oct 13, 2010	Gupta, Ash	Reviewing French transfer agreements and follow-up telephone calls with N. Jacquot (Taxand);	1.2	\$960.00
Oct 15, 2010	Gupta, Ash	Follow-up regarding consent to continuation; internal discussions and follow-up discussions with Osler and the Ontario Ministry;	1.4	\$1,120.00
Oct 15, 2010	Gupta, Ash	Discussions with French counsel and considering additional Canadian steps to implement French transaction;	1.2	\$960.00
Oct 18, 2010	Gupta, Ash	Follow-up with Ontario Ministry regarding consent issues;	0.4	\$320.00
Oct 19, 2010	Gupta, Ash	Reviewing French transfer issues and reviewing Canadian resolutions necessary to effect same;	1.2	\$960.00
Oct 19, 2010	Gupta, Ash	Addressing Ministry consent issues and discussions with senior director within Ontario Ministry;	1.2	\$960.00
Oct 20, 2010	Gupta, Ash	Addressing Ontario Ministry consent issues and numerous follow-ups regarding same;	0.8	\$640.00
Oct 21, 2010	Gupta, Ash	Telephone conference call regarding next steps;	0.8	\$640.00
Oct 21, 2010	Gupta, Ash	Confirming French wind-up issues and discussions with French counsel regarding same;	1.2	\$960.00
Oct 22, 2010	Gupta, Ash	Reviewing closing check list and internal discussions regarding same;	0.8	\$640.00

Oct 27, 2010	Gupta, Ash	Reviewing revised documents;	0.8	\$640.00
Oct 28, 2010	Gupta, Ash	Reviewing final transfer documents and discussions regarding same;	1.7	\$1,360.00
Nov 3, 2009	Cohen, D F W.	Attendance to correspondence to P. Shea;	0.5	\$362.50
Nov 3, 2009	Cohen, D F W.	Telephone call to J. Pomerantz with respect to withholding tax issues;	2.2	\$1,595.00
Nov 4, 2009	Cohen, D F W.	Attendance to correspondence to Osler and telephone call with M. Wasserman and multiple correspondences with J. Pomerantz;	2.0	\$1,450.00
Nov 4, 2009	Cohen, D F W.	Email to and discussion with A. Gupta	0.8	\$580.00
Nov 4, 2009	Cohen, D F W.	Correspondence to M. Wasserman and Skadden (multiple) re tax issues and coordinated conference call	2.1	\$1,522.50
Nov 5, 2009	Cohen, D F W.	Attendance to discussions regarding tax issues in respect of upstream payment from Intertan Canada to Circuit City and telephone call to client regarding issues	3.2	\$2,320.00
Nov 5, 2009	Cohen, D F W.	Review organizational chart;	1.5	\$1,087.50
Nov 05, 2009	Cohen, D F W.	Correspondence to J. Pomerantz and to Skadden;	0.6	\$435.00
Nov 05, 2009	Cohen, D F W.	Discussion with P. Shea via email and conference call regarding organizational chart and issues;	0.4	\$290.00
Nov 6, 2009	Cohen, D F W.	Attendance to multiple correspondence to and from A. Gupta;	0.8	\$580.00
Nov 9, 2009	Cohen, D F W.	Attendance to update to J. Pomerantz and withholding tax analysis;	0.4	\$290.00
Nov 9, 2009	Cohen, D F W.	telephone call and multiple correspondences regarding withholding tax analysis;	0.5	\$362.50
Nov 10, 2009	Cohen, D F W.	Attendance to correspondence to client and to A. Gupta with respect to withholding tax analysis;	0.7	\$507.50
Nov 13, 2009	Cohen, D F W.	Attendance to review disclosure statement;	0.8	\$580.00
Nov 14, 2009	Cohen, D F W.	Attendance to review correspondence to PricewaterhouseCoopers and Oslers;	0.2	\$145.00
Nov 15, 2009	Cohen, D F W.	Attendance to conference call and pre-call with A. Gupta;	1.5	\$1,087.50
Nov 17, 2009	Cohen, D F W.	Attendance to discussions regarding PWC and Osler progress;	0.3	\$217.50
Nov 19, 2009	Cohen, D F W.	Attendance to call re tax-related issues;	1.0	\$725.00
Nov 23, 2009	Cohen, D F W.	Review correspondence from A. Gupta and J. Pomerantz;	1.2	\$870.00
Nov 23, 2009	Cohen, D F W.	Call with A. Gutpa for update and review correspondence re final ruling from PWC;	0.5	\$362.50

Nov 30, 2009	Cohen, D F W.	Correspondence and call with A. Gupta and. Pomerantz;	0.8	\$580.00
Mar 9, 2010	Cohen, D F W.	Attendance to call to A. Gupta;	0.2	\$145.00
Mar 9, 2010	Cohen, D F W.	Prepare for and attendance to telephone call to J. Pomerantz;	0.2	\$145.00
Mar 9, 2010	Cohen, D F W.	Prepare for and attendance ot telephone call to M. Wasserman	0.3	\$217.50
Mar 9, 2010	Cohen, D F W.	Review proposed amalgamation and distribution structure;	1.1	\$797.50
Mar 10, 2010	Cohen, D F W.	Prepare for an attendance to telephone call with M. Wasserman and J. Latham;	1.2	\$870.00
Mar 10, 2010	Cohen, D F W.	Prepare for and participate in telephone call to J. Pomerantz;	0.6	\$435.00
Mar 10, 2010	Cohen, D F W.	Correspondence to J. Pomerantz	0.4	\$290.00
Mar 10, 2010	Cohen, D F W.	Review and consider upstreaming strategy;	2.3	\$1,667.50
Mar 16, 2010	Cohen, D F W.	Attendance to correspondence to M. Wasserman;	0.3	\$217.50
Mar 16, 2010	Cohen, D F W.	Review of correspondence from A. Gupta and J. Pomerantz;	0.4	\$290.00
Mar 22, 2010	Cohen, D F W.	Attendance to correspondence from all parties;	1.40	\$1,015.00
Mar 23, 2010	Cohen, D F W.	Attendance to draft summary of status for Intertan upstream payment;	3.2	\$4,132.50
Mar 23, 2010	Cohen, D F W.	Call with client and consideration of all steps and order of steps;	0.3	\$217.50
Mar 23, 2010	Cohen, D F W.	To correspondence regarding the order of steps;	0.5	\$362.50
Mar 23, 2010	Cohen, D F W.	Prepare for and attend call with Osler, Goodman and the client	0.6	\$435.00
Mar 24, 2010	Cohen, D F W.	Attendance to correspondence to and from J. Pomerantz;	0.5	\$217.50
Mar 24, 2010	Cohen, D F W.	Call with Monitor;	1.2	\$870.00
Mar 24, 2010	Cohen, D F W.	Correspondence to R. Feinstein;	0.5	\$362.50
Mar 25, 2010	Cohen, D F W.	Attendance to correspondence to J. Pomerantz and R. Feinstein,	0.40	\$290.00
Mar 26, 2010	Cohen, D F W.	Attendance to email to A. Gupta and correspondence from J. Latham;	0.4	\$290.00
Mar 26, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham;	0.30	\$217.50
Mar 26, 2010	Cohen, D F W.	Attendance to correspondence from J. Latham;	0.3	\$217.50
Mar 29, 2010	Cohen, D F W.	Attendance to review correspondence and discussion with A. Gupta re CRA amended ruling request;	0.7	\$507.50
Mar 30, 2010	Cohen, D F W.	Attendance to review of memo from A. Gupta;	0.40	\$290.00

Mar 31, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham;	0.4	\$290.00
Mar 31, 2010	Cohen, D F W.	To call with J. Pomerantz;	0.3	\$217.50
Mar 31, 2010	Cohen, D F W.	To review of correspondence (multiple) and review of revised CRA Memo re acquisition of control;	2.8	\$2,030.00
Apr 1, 2010	Cohen, D F W.	Attendance to review email correspondence re CRA Amendment;	0.5	\$362.50
Apr 1, 2010	Cohen, D F W.	Discussion with A. Gupta re Skadden position on "acquisition of control";	0.9	\$652.50
Apr 2, 2010	Cohen, D F W.	Attendance to meeting with P. Shea and A. Gupta with respect to structure;	0.5	\$362.50
Apr 2, 2010	Cohen, D F W.	Research re alternate structures to avoid "change" of control;	3.5	\$2,537.50
Apr 2, 2010	Cohen, D F W.	E-mail correspondence to J. Pomerantz, R. Feinstein and A. Gupta	0.4	\$290.00
Apr 2, 2010	Cohen, D F W.	Review correspondence from Skadden and other parties responding thereto;	0.6	\$435.00
Apr 4, 2010	Cohen, D F W.	Attendance to J. Pomerantz, R. Feinstein and A. Gupta;	0.4	\$290.00
Apr 5, 2010	Cohen, D F W.	Attendance to calls to J. Latham, A. Gupta and J. Pomerantz, and email to J. Latham with respect to tax-related issues	1.7	\$1,232.50
Apr 6, 2010	Cohen, D F W.	Attendance to three correspondence call attendance re CRA, tax reorganization and distribution and review of documents related thereto;	1.1	\$797.50
Apr 12, 2010	Cohen, D F W.	Attendance to all party updated call and email regarding results of same;	1.1	\$797.50
Apr 13, 2010	Cohen, D F W.	Attendance to conference call debriefing, telephone call to A. Gupta; and correspondence to M. Wasserman all with respect to tax-related issues and CRA;	4.1	\$2,972.50
Apr 15, 2010	Cohen, D F W.	Attendance to telephone call with M. Wasserman;	0.8	\$580.00
Apr 16, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz, R. Feinstein and A. Gupta with respect to tax-related issues, and follow up with Osler and discussion with A. Gupta;	2.1	\$1,522.50
Apr 17, 2010	Cohen, D F W.	Attendance to telephone call with A. Gupta re telephone call with client and review alternative strategy with respect to getting conversion to liquidating trust before amalgamation and consider structuring issues;	2.9	\$2,102.50
Apr 18, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz and telephone call to A. Gupta and consider next steps to permit liquidating trust;	2.4	\$1,740.00

Apr 19, 2010	Cohen, D F W.	Attendance to discussions with J. Pomerantz, R. Feinstein and A. Gupta with respect to French tax issue and privilege issue; all party conference call ; follow-up with A. Gupta;	2.7	\$1,957.50
Apr 20, 2010	Cohen, D F W.	Attendance to review memo from A. Gupta with respect to history of approach to distribution and tax issues for UCC use;	1.1	\$797.50
Apr 20, 2010	Cohen, D F W.	Attendance to correspondence to and from P. Shea;	0.2	\$145.00
Apr 20, 2010	Cohen, D F W.	Attendance to review correspondence from J. Pomerantz with respect to memo;	0.1	\$72.50
Apr 20, 2010	Cohen, D F W.	Attendance to correspondence with J. Pomerantz and P. Shea;	1.0	\$725.00
Apr 21, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Telephone calls with J. Latham, and J. Pomerantz, R. Feinstein and A. Gupta;	1.1	\$797.50
Apr 21, 2010	Cohen, D F W.	Correspondence to M. Wasserman;	0.4	\$290.00
Apr 21, 2010	Cohen, D F W.	Attendance to obtain information with respect to French counsel and correspondence regarding same;	0.7	\$507.50
Apr 21, 2010	Cohen, D F W.	Engaged with respect to dealing with Canadian and French privilege issues;	2.3	\$1,667.50
Apr 22, 2010	Cohen, D F W.	Attendance to correspondence to assessment;	0.4	\$290.00
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to privilege issues;	0.5	\$362.50
Apr 22, 2010	Cohen, D F W.	Review and consider correspondence relating to fee cap and telephone conference to A. Gupta re fee cap;	0.6	\$435.00
Apr 23, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz; telephone call with A. Gupta;	0.8	\$580.00
Apr 24, 2010	Cohen, D F W.	Attendance to review correspondence from A. Gupta;	0.3	\$217.50
Apr 29, 2010	Cohen, D F W.	Attendance to review and execute the common interest agreement and email same;	0.5	\$362.50
Apr 29, 2010	Cohen, D F W.	Attendance to review and revise memo;	0.9	\$652.50
Apr 29, 2010	Cohen, D F W.	Review and consider email from Lloyd Sparling with respect to further CRA amendment request to allow liquidity trust conversion before amalgamation	0.5	\$362.50
Apr 30, 2010	Cohen, D F W.	Attendance to discussions and email with A. Gupta;	0.4	\$290.00
May 3, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz, A. Gupta and I. Fredericks;	0.7	\$507.50

May 3, 2010	Cohen, D F W.	Review and consider Intertan France winding up memo;	2.1	\$1,522.50
May 4, 2010	Cohen, D F W.	Attendance to correspondence with respect to Motion;	0.4	\$290.00
May 7, 2010	Cohen, D F W.	Attendance to multiple correspondence with respect to tax update;	1.1	\$797.50
May 10, 2010	Cohen, D F W.	Attendance to review email correspondence; telephone call with J. Pomerantz;	0.4	\$290.00
May 11, 2010	Cohen, D F W.	Attendance to telephone call with client and Skadden Arps and Osler and office conference with A. Gupta;	0.9	\$652.50
May 14, 2010	Cohen, D F W.	Attendance to correspondence to A. Gupta and to client;	0.4	\$290.00
May 16, 2010	Cohen, D F W.	Attendance to discussions with A. Gupta and correspondence with A. Gupta and client;	0.8	\$580.00
May 17, 2010	Cohen, D F W.	Attendance to preparation for call with Skadden and monitor and review of materials for call and telephone call with client and all parties;	3.2	\$2,320.00
May 17, 2010	Cohen, D F W.	Attendance to discussions regarding limitation periods for claims with respect to French Tax issues;	1.6	\$1,160.00
May 21, 2010	Cohen, D F W.	Attendance to telephone call with Monitor's counsel;	0.3	\$217.50
May 25, 2010	Cohen, D F W.	Attendance to correspondence;	0.5	\$362.50
May 26, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham;	0.1	\$72.50
May 28, 2010	Cohen, D F W.	Attendance to correspondence to J. Latham and reply thereto from J. Latham, and telephone call with J. Latham;	2.4	\$1,740.00
May 28, 2010	Cohen, D F W.	Discussions with A. Gupta;	1.1	\$797.50
May 30, 2010	Cohen, D F W.	Attendance to telephone call to J. Latham and Monitor Tax counsel; correspondence to J. Pomerantz;	0.6	\$435.00
May 30, 2010	Cohen, D F W.	Telephone call with J. Latham, A. Gupta and M. Berry and review of bifurcated reorganization regarding such and correspondence to client;	0.8	\$580.00
Jun 1, 2010	Cohen, D F W.	Discussion with respect to motion and objection; telephone call with A. Gupta and client;	1.8	\$1,305.00
Jun 9, 2010	Cohen, D F W.	Telephone call with client;	0.4	\$290.00
Jun 11, 2010	Cohen, D F W.	Reviewing strategy for CRA filing;	1.9	\$1,377.50
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz revision back to "Plan A" amalgamation in the event that Intertan US insurance claims extinguished;	0.5	\$362.50

Jun 14, 2010	Cohen, D F W.	Attendance to all party call with respect to CRA strategy and US insurance issues and follow-up correspondence regarding same;	0.7	\$507.50
Jun 14, 2010	Cohen, D F W.	Attendance to telephone call to monitor's counsel;	0.1	\$72.50
Jun 15, 2010	Cohen, D F W.	Correspondence with respect to CRA filing strategy (multiple);	0.7	\$507.50
Jun 16, 2010	Cohen, D F W.	Attendance to review correspondence with respect to insurance claims and CRA draft ruling request;	0.9	\$652.50
Aug 26, 2010	Cohen, D F W.	Call with M. Wasserman and J Latham;	0.5	\$362.50
Aug 26, 2010	Cohen, D F W.	Call with Pomerantz re joint plan and CRA ruling;	0.5	\$362.50
Aug 26, 2010	Cohen, D F W.	Review of US joint plant and CRA ruling	4.1	\$2,972.50
Aug 27, 2010	Cohen, D F W.	Attendance to call with J Latham and M Wasserman;	0.5	\$362.50
Aug 27, 2010	Cohen, D F W.	Follow-up with J Pomerantz regarding review of monitor's issues and call with J Lathan and M Wasserman;	0.6	\$435.00
Aug 30, 2010	Cohen, D F W.	Attendance to conference call with debtor counsel and monitor and preparation for same;	0.8	\$580.00
Aug 30, 2010	Cohen, D F W.	Attendance to call with J. Latham prior to general conference call;	0.4	\$290.00
Aug 31, 2010	Cohen, D F W.	Telephone discussion with A. Gupta re potential French solutions and steps that may require Canadian Court approval;	0.4	\$290.00
Aug 31, 2010	Cohen, D F W.	Attendance to correspondence from J. Pomerantz outlining French tax issues;	0.4	\$290.00
Sep 1, 2010	Cohen, D F W.	Attendance to correspondence and telephone call regarding French tax issues;	0.2	\$145.00
Sep 2, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz with respect to share transfer to dissolve French entity - strategy for Canadian approval of same and consider best approach thereafter;	2.1	\$1,522.50
Sep 7, 2010	Cohen, D F W.	Attendance to review plan approval in Chapter 11 proceedings;	0.8	\$580.00
Sep 7, 2010	Cohen, D F W.	Attendance to discussion with J. Pomerantz with respect to interim French Tax structural reorganization proposal;	0.3	\$217.50
Sep 8, 2010	Cohen, D F W.	Attendance to discussion with respect to French structural adjustments to prepare tax cases;	0.2	\$145.00
Sep 10, 2010	Cohen, D F W.	Attendance to telephone call with J. Pomerantz; meeting with A. Gupta; correspondence to monitor's counsel;	3.4	\$2,465.00
Sep 10, 2010	Cohen, D F W.	Call regarding final implementation of liquidating trust and loose ends in French tax issues;	0.4	\$290.00

Sep 14, 2010	Cohen, D F W.	Attendance to telephone call with monitor and telephone call with A. Gupta; telephone conference with J. Pomerantz regarding Canadian consent to reorganization;	1.8	\$1,305.00
Sep 15, 2010	Cohen, D F W.	Attendance to correspondence with J. Pomerantz with respect to Canadian reorganization;	0.3	\$217.50
Sep 15, 2010	Cohen, D F W.	Correspondence to M. Wasserman and J Latham regarding reorganization and additional minor French subsidiary reorganize issues	0.5	\$362.50
Sep 15, 2010	Cohen, D F W.	Review reorganization checklist issues;	1.5	\$1,087.50
Oct 1, 2010	Cohen, D F W.	Attendance to telephone call with J. Latham; telephone call to J. Pomerantz; discussions with court; correspondence with M. Wasserman;	2.1	\$1,522.50
Oct 1, 2010	Cohen, D F W.	Attendance to discussion and email with A. Gupta;	0.4	\$290.00
Oct 1, 2010	Cohen, D F W.	Attendance to correspondence from J. Pomerantz; correspondence to M. Wasserman and J. Murray; telephone call with J. Latham;	1.1	\$797.50
Oct 5, 2010	Cohen, D F W.	Attendance to issues with respect to tax reorganization;	3.1	\$2,247.50
Oct 6, 2010	Cohen, D F W.	Attendance to correspondence with A. Gupta and T. Pomerantz;	0.2	\$145.00
Oct 7, 2010	Cohen, D F W.	Attendance to issues with respect to accelerating Canadian motion; discussions with respect to post LT conversion engagement of counsel and advisors;	0.8	\$580.00
Oct 7, 2010	Cohen, D F W.	Attendance to correspondence;	0.4	\$290.00
Oct 8, 2010	Cohen, D F W.	Attendance to review of re-organization documents;	1.3	\$942.50
Oct 11, 2010	Cohen, D F W.	Attendance to conference call with J. Pomerantz et al and follow-up therefrom;	0.6	\$435.00
Oct 13, 2010	Cohen, D F W.	Attendance to telephone call with all parties with respect to reorganization; follow-up regarding same;	1.4	\$1,015.00
Oct 14, 2010	Cohen, D F W.	Attendance to review Canadian court order (preliminary version);	0.8	\$580.00
Oct 17, 2010	Cohen, D F W.	Attendance to review of final issues and entered Canadian court order from October 13, 2010 hearing;	1.1	\$797.50
Oct 18, 2010	Cohen, D F W.	Attendance to telephone call to J. Pomerantz;	0.8	\$580.00
Oct 20, 2010	Cohen, D F W.	Attendance to issues to close reorganization in Cendral;	1.4	\$1,015.00
Oct 21, 2010	Cohen, D F W.	Attendance to telephone call with entire group with respect to reorganizational implementation;	0.4	\$290.00
Nov 03, 2009	Shea. Patrick	Attendance to correspondence with D Cohen	0.5	\$287.50

Nov 05, 2009	Shea, Patrick	Discussion with D Cohen via e-mail	0.4	\$230.00
Mar 29, 2010	Shea, Patrick	Telephone conference with A Gupta re status	0.5	\$300.00
Mar 30, 2010	Shea, Patrick	Engaged re office conference with D Cohen and engaged re review of slides to update re status of tax opinions	1.6	\$660.00
Apr 2, 2010	Shea, Patrick	Consider issue re liquidation;	1.0	\$600.00
Apr 2, 2010	Shea, Patrick	Telephone discussion with D Cohen and A Gupta	0.5	\$300.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen;	0.2	\$190.00
Apr 20, 2010	Shea, Patrick	Attendance to correspondence to and from D. Cohen and J. Pomerantz;	0.9	\$540.00
Apr 21, 2010	Shea, Patrick	Telephone call with A. Gupta to review privilege discussions;	0.2	\$120.00
Oct 26, 2010	Shea, Patrick	Office conference with D Cohen re limitation periods	0.5	\$300.00
Nov 18, 2009	Bussmann, Michael	Discussion with A. Gupta and C. Burley regarding interpretation of the applicable tax treaty	0.4	\$250.00
Jun 8, 2010	Ng, Letitia L.	Discussion with A. Gupta and consider issues with respect to Ruling and review documents relating to Ruling;	1.5	\$727.50
Jun 9, 2010	Ng, Letitia L.	Preparation for and attendance at meeting with M. Pearlman;	1.2	\$582.00
Jun 9, 2010	Ng, Letitia L.	Review documents with respect to acquisition of control;	3.8	\$1,843.00
Jun 9, 2010	Ng, Letitia L.	Attend conference call with L. Sparling, M. Berry and A. Gupta with respect to acquisition of control;	1.0	\$485.00
Jun 14, 2010	Ng, Letitia L.	Internal discussion with A. Gupta with respect to next steps;	0.4	\$194.00
Jun 14, 2010	Ng, Letitia L.	Attend conference call with M. Berry, L. Sparling, E. Basso and A. Gupta;	0.4	\$194.00
Jun 15, 2010	Ng, Letitia L.	Discussion with A. Gupta; revise ruling request; attend conference call;	2.0	\$970.00
Jun 17, 2010	Ng, Letitia L.	Review correspondence; discussion with A. Gupta; revise ruling request;	0.5	\$242.50
Jun 21, 2010	Ng, Letitia L.	Review liquidating trust agreement and debtor's plan;	1.5	\$727.50
Jun 22, 2010	Ng, Letitia L.	Attend conference call with P. Leung of CRA with respect to revised ruling request and internal discussion with A. Gupta to report on discussion;	1.3	\$630.50
Jun 23, 2010	Ng, Letitia L.	Attend conference call and internal discussion with A. Gupta;	1.2	\$582.00
Jun 24, 2010	Ng, Letitia L.	Internal discussion with A. Gupta;	0.3	\$145.50

Jun 29, 2010	Ng, Letitia L.	Prepare for and attend conference call re CRA and tax-related issues;	1.0	\$485.00
Aug 9, 2010	Ng, Letitia	Attend conference call with L. Sparling and A. Gupta re ruling request;	0.3	\$145.50
Aug 10, 2010	Ng, Letitia	Attend conference call with S. Leung, L. Sparling, E. Basso and A. Gupta re ruling request;	0.5	\$242.50
Aug 13, 2010	Ng, Letitia	Review correspondence from L. Carruthers of CRA re debt forgiveness issue and considered suggested revisions;	1.2	\$582.00
Aug 18, 2010	Ng, Letitia	Attend conference call with L. Carruthers of CRA and Deloitte team re debt forgiveness issue;	0.5	\$242.50
Aug 18, 2010	Ng, Letitia	Attend conference call with Deloitte team re: preparation for conference call with CRA rulings officer;	0.3	\$145.50
Aug 18, 2010	Ng, Letitia	Internal discussions and consider re debt forgiveness issue in ruling request;	0.8	\$388.00
Aug 19, 2010	Ng, Letitia	Internal discussions and consider rules regarding relevant loss balance;	1.6	\$776.00
Aug 20, 2010	Ng, Letitia	Attend conference call with L. Sparling, E. Basso and A. Gupta re: ruling request;	0.3	\$145.50
Aug 20, 2010	Ng, Letitia	Internal discussions re revised ruling request;	0.4	\$194.00
Aug 20, 2010	Ng, Letitia	Revise ruling request;	3.0	\$1,455.00
Aug 24, 2010	Ng, Letitia	Attend conference call with J. Pomerantz and A. Gupta re status of ruling request;	0.3	\$145.50
Aug 25, 2010	Ng, Letitia	Draft email summarizing issue raised by PWC re: French entities and potential solutions;	0.7	\$339.50
Aug 25, 2010	Ng, Letitia	Attend conference call with J. Pomerantz and A. Gupta re update on ruling request and French debt issue;	0.5	\$242.50
Aug 25, 2010	Ng, Letitia	Attend conference call re French issue update;	0.6	\$291.00
Aug 25, 2010	Ng, Letitia	Internal discussions regarding and revise ruling request;	0.8	\$388.00
Aug 25, 2010	Ng, Letitia	Attend conference calls with Canada Revenue Agency and PWC re revised ruling request;	0.9	\$436.50
Aug 26, 2010	Ng, Letitia	Internal discussions re revised Ruling request;	0.3	\$145.50
Aug 26, 2010	Ng, Letitia	Attend conference call with PWC and Goodmans re revised ruling request;	1.0	\$485.00
Aug 26, 2010	Ng, Letitia	Revise Ruling request;	0.5	\$242.50
Aug 27, 2010	Ng, Letitia	Revise ruling request;	0.6	\$291.00
Sep 2, 2010	Ng, Letitia	Review email from S. Leung of CRA re: revisions to ruling request;	0.4	\$194.00

Sep 3, 2010	Ng, Letitia	Attend conference call with L. Sparling and A. Gupta re: response from S. Leung of CRA;	0.2	\$97.00
Sep 3, 2010	Ng, Letitia	Attend conference call with PWC and Goodmans re: CRA comments on revised ruling request;	0.2	\$97.00
Sep 21, 2010	Ng, Letitia	Internal discussions regarding next steps;	0.3	\$145.50
Oct 15, 2010	Ng, Letitia	Revise transfer agreement; correspondence with N. Jacquot regarding transfer agreement;	0.6	\$291.00
Oct 21, 2010	Ng, Letitia	Reviewed ruling and checklist regarding Canadian-related transactions;	0.5	\$242.50
Sep 22, 2010	Geddes, Gloria J.	Discussions with A. Gupta re: tax matters;	0.3	\$240.00
Apr 19, 2010	Bennett, Sharon	Discussion with A. Gupta with respect to privilege and conflict of laws issues;	1.0	\$700.00
Nov 12, 2009	Monteith, Laura	Email from A. Gupta re tax issues;	0.1	\$32.50
Nov 12, 2009	Monteith, Laura	Read and reviewed liquidating trust agreement	0.9	\$292.50
Nov 12, 2009	Monteith, Laura	Reviewed email from A. Gupta regarding file and discussion with A. Gupta regarding file;	0.9	292.50
Nov 13, 2009	Monteith, Laura	Reviewed email from A. Gupta regarding file; and attended telephone conference call with A. Gupta regarding file;	0.4	\$325.00
Nov 13, 2009	Monteith, Laura	Conducted research;	1.0	\$325.00
Nov 15, 2009	Monteith, Laura	Reviewed emails regarding file;	0.8	\$260.00
Nov 15, 2009	Monteith, Laura	Reviewed agreements regarding file and conducted research;	0.4	\$130.00
Nov 15, 2009	Monteith, Laura	Attended telephone conference call with all parties;	1.5	\$487.50
Nov 18, 2009	Monteith, Laura	Conducted research regarding tax issues; conducted research; drafted and revised memorandum regarding tax issues; telephone discussion with A. Gupta;	2.1	\$1,917.50
Nov 18, 2009	Monteith, Laura	Drafted memorandum regarding tax issues; attended meeting with A. Gupta to discuss file and tax issues;	1.3	\$422.50
Nov 18, 2009	Monteith, Laura	Revised memorandum;	0.3	\$97.50
Nov 18, 2009	Monteith, Laura	Emails to and from A. Gupta regarding memorandum;	0.3	\$97.50
Nov 18, 2009	Monteith, Laura	Attended telephone conference with A. Gupta and clients;	0.5	\$162.50
Nov 19, 2009	Monteith, Laura	Attending telephone conference call with A. Gupta and clients and discussion with A. Gupta regarding file and memorandum for client;	1.3	\$422.50
Nov 23, 2009	Monteith, Laura	Drafted memorandum for client regarding tax issues and discussion with A. Gupta regarding treaty;	1.4	\$455.00

Nov 24, 2009	Monteith, Laura	Discussion with A. Gupta regarding memorandum for client and reviewed client documents;	0.4	\$130.00
Nov 27, 2009	Monteith, Laura	Read and reviewed Ruling request; drafting memorandum regarding tax issues;	1.8	\$585.00
Nov 29, 2009	Monteith, Laura	Drafting memorandum regarding tax issues and reading and reviewing Ruling request;	3.4	\$1,105.00
Nov 30, 2009	Monteith, Laura	Drafting and revising memorandum regarding tax issues;	1.8	\$858.00
Nov 30, 2009	Monteith, Laura	Conducting research; reading and reviewing ruling request;	0.4	\$130.00
Nov 30, 2009	Monteith, Laura	Drafting and revising memorandum;	0.6	\$195.00
Dec 01, 2009	Monteith, Laura	Conducting research, drafting and revising memorandum regarding tax issues;	2.8	\$910.00
Dec 01, 2009	Monteith, Laura	Email to A. Gupta regarding tax issues	0.2	\$65.00
Dec 14, 2009	Monteith, Laura	Receiving and reviewing email from G. Lazarus and reviewing client document;	0.1	\$32.50
Mar 30, 2010	Monteith, Laura	Conducting research regarding tax issue for A. Gupta;	2.1	\$829.50
Mar 30, 2010	Monteith, Laura	email correspondence with A. Gupta regarding research;	0.3	\$118.50
Mar 30, 2010	Monteith, Laura	revising tax memorandum;	2.8	\$1,106.00
Apr 30, 2010	Monteith, Laura	Meeting with A. Gupta to discuss tax-related issues;	0.4	\$158.00
Sep 23, 2010	Monteith, Laura	Meeting with A. Gupta to discuss file; conducting research regarding tax issues for A. Gupta;	2.9	\$1,145.50
Sep 24, 2010	Monteith, Laura	Conducting research regarding file;	2.1	\$829.50
Sep 24, 2010	Monteith, Laura	Drafting memorandum for A. Gupta regarding tax issues;	1.1	\$434.50
Sep 24, 2010	Monteith, Laura	Attending telephone call with A. Gupta regarding tax issues;	0.5	\$197.50
Sep 29, 2010	Ferraro, Maria	Discussion with A. Gupta regarding continuance documents; review of draft continuance documents; preparing email with comments;	0.8	\$200.00
Sep 30, 2010	Ferraro, Maria	Discussion an examiner at the Ministry of Government Services; preparing an email requesting a copy of the application for authorization out of Ontario;	0.6	\$150.00
Oct 5, 2010	Ferraro, Maria	Preparing email to Oslers requesting status of tax consent;	0.2	\$50.00
Nov 18, 2009	Burley, Craig W.	Internal discussion with A. Gupta and M. Bussmann re tax and treaty issues;	0.3	\$129.00
			886.8	\$666,030.00

Compensation of Professionals

Dec 04, 2009	Shea, Patrick	Engaged re preparation of fee application including reviewing docket entries and placing into categories for the purposes of application;	4.1	\$2,357.50
Dec 05, 2009	Shea, Patrick	Engaged re preparation of fee application including affidavit;	2.9	\$1,667.50
Apr 26, 2010	Shea, Patrick	Engaged re preparation of billing information	3.1	\$1,860.00
			10.1	\$5,885.00

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EXHIBIT F

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF FINAL APPLICATION OF GOWLINGS LAFLEUR HENDERSON LLP FOR
COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE OFFICIAL COMMITTEE OF CREDITORS
FOR THE PERIOD FROM
NOVEMBER 18, 2008 THROUGH OCTOBER 31, 2010**

I, E. Patrick Shea, hereby certify that:

1. I am a partner with the applicant firm of Gowling Lafleur Henderson LLP (“Gowlings”), counsel to the Official Committee of Unsecured Creditors appointed in above-captioned matter. I submit this certification with respect to Gowlings’ compliance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and the Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation for Professionals (“Administrative Order”), and collectively with the Local Guidelines and UST Guidelines, (the “Guidelines.”)

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

2. This Certification is made in connection with the Final Application of Gowling Lafleur Henderson LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Creditors (the "Application") for the Period from November 18, 2008 through October 31, 2010 (the "Final Period"), in accordance with the Guidelines.

3. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any attorney of my firm has entered into any agreement, written or oral, express or implied, with the Office of the United States Trustee, with the Debtors, any creditor or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtor.

4. In accordance with Section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof or any person for the division of such compensation as my firm may receive for services rendered in connection with this case, nor will any division or fees prohibited by Section 504 of the Bankruptcy Code be made by me or any partner, counsel or associate of my firm.

5. I certify that: (a) I have read the Application; (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines; (c) the fees and disbursements sought are billed at rates in accordance with those customarily charged by Gowlings and generally accepted by Gowlings' clients; and (d) in providing a reimbursable service, Gowlings does not make a profit on that service, whether the service is performed by Gowlings in-house or through a third party.

6. I certify that Gowlings has complied with the provision requiring it to provide the Debtors with statements of fees and disbursements accrued on a monthly basis. Copies of such monthly statements are attached as Exhibits A-D² to the Application.

7. I certify that the Debtors, the United States Trustee for the Eastern District of Virginia, and the Liquidating Trustee are each being provided with a copy of the Application.

Dated: December 15, 2010

GOWLING LAFLEUR HENDERSON LLP

By /s/ E. Patrick Shea

E. Patrick Shea
First Canadian Place, Suite 1600
Toronto ON M5X 1G5
Telephone: 416.369.7399
Facsimile: 416.862.7661

Counsel for the Official Committee of
Unsecured Creditors

² Exhibits C and D to the Application (the September 2010 and October 2010 monthly fee statement) has not yet been submitted to the Debtors for payment, and is accordingly, incorporated into this Final Application.

EXHIBIT G

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ³	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	

**ORDER APPROVING SEVENTH AND FINAL APPLICATION OF GOWLING
LAFLEUR HENDERSON LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS COUNSEL
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD FROM NOVEMBER 18, 2008 THROUGH OCTOBER 31, 2010**

This matter came before the Court upon the *Final Application of Gowling Lafleur Henderson LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors for the Period From November 18, 2008 through October 31, 2010* (the “Application”); and it appearing to the Court that (i) Gowling Lafleur Henderson LLP (“Gowlings”) provided proper notice of the Application to all necessary parties; (ii) no objections to the Application have been filed; and (iii) the request for compensation and reimbursement of expenses as allowed herein is reasonable, it is hereby ORDERED that:

1. The Application is hereby approved;

³ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

2. The request for initial approval of compensation in the amount of \$742,304.34 and reimbursement of expenses in the amount of \$0 for the period of November 1, 2009 – October 31, 2010 by Gowlings be and hereby is allowed on an initial and final basis;

3. The request for final approval of compensation in the amount of \$846,760.34 and reimbursement of expenses in the amount of \$749.65 for the period of November 18, 2008 through October 31, 2010 by Gowlings be and hereby is allowed on a final basis;

4. The amounts sought in the First Interim Applications as approved in the First Application Orders are allowed and approved on a final basis;

5. The Debtor (or Liquidating Trustee as applicable) is authorized and directed to pay Gowlings the amount of unpaid compensation and reimbursement of expenses allowed herein as an administrative expense.

6. Upon entry the Clerk shall serve by electronic delivery or first class mail, postage prepaid, copies of this Order on the Office of the United States Trustee, the Liquidating Trustee, and Gowlings.

ENTERED:

UNITED STATES BANKRUPTCY JUDGE

We ask for this:

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Counsel for the Official
Committee of Unsecured Creditors

Co-Counsel for the Official
Committee of Unsecured Creditors

Seen and No Objection:

W. Clarkson McDow, Jr.
Office of the United States Trustee
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